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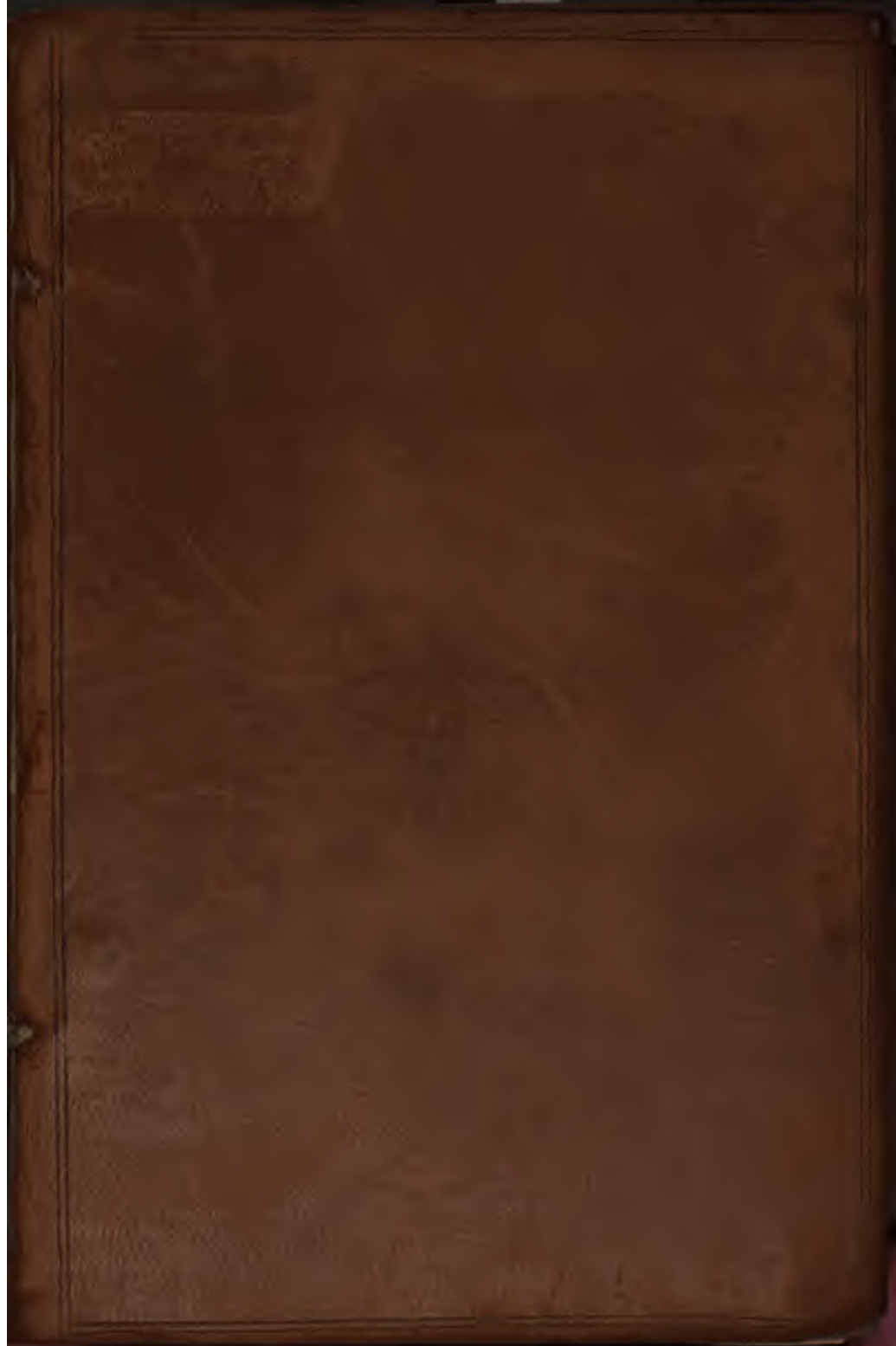
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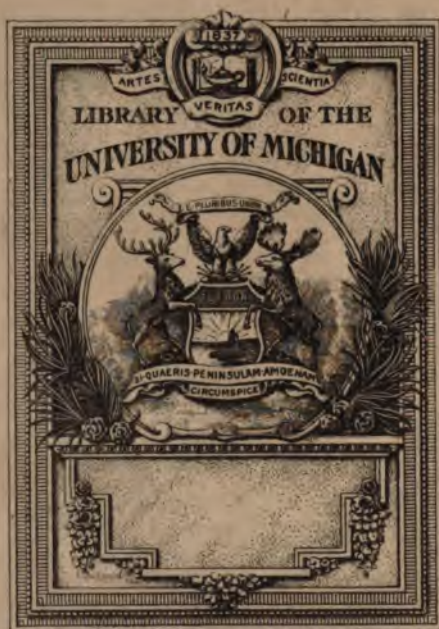
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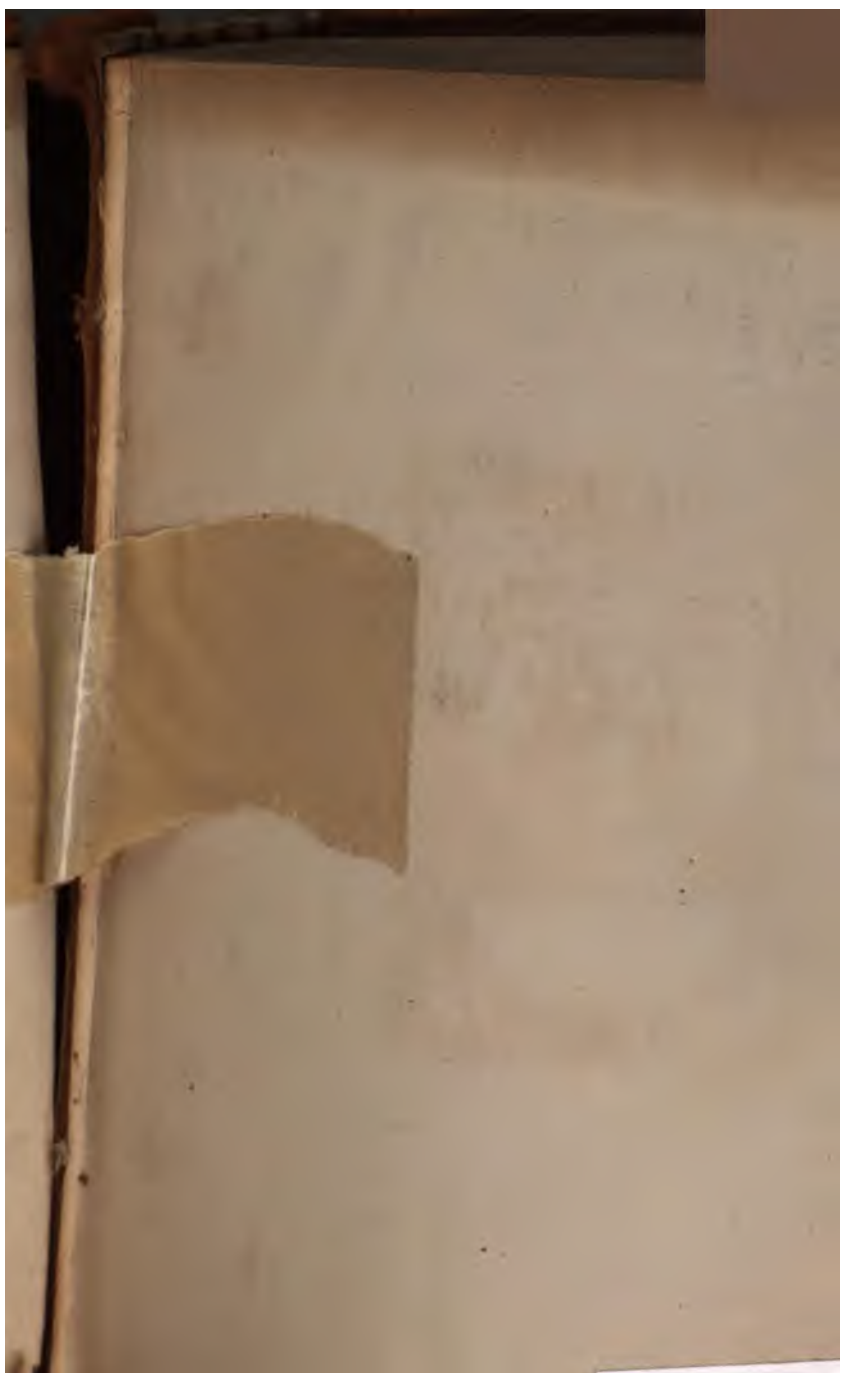
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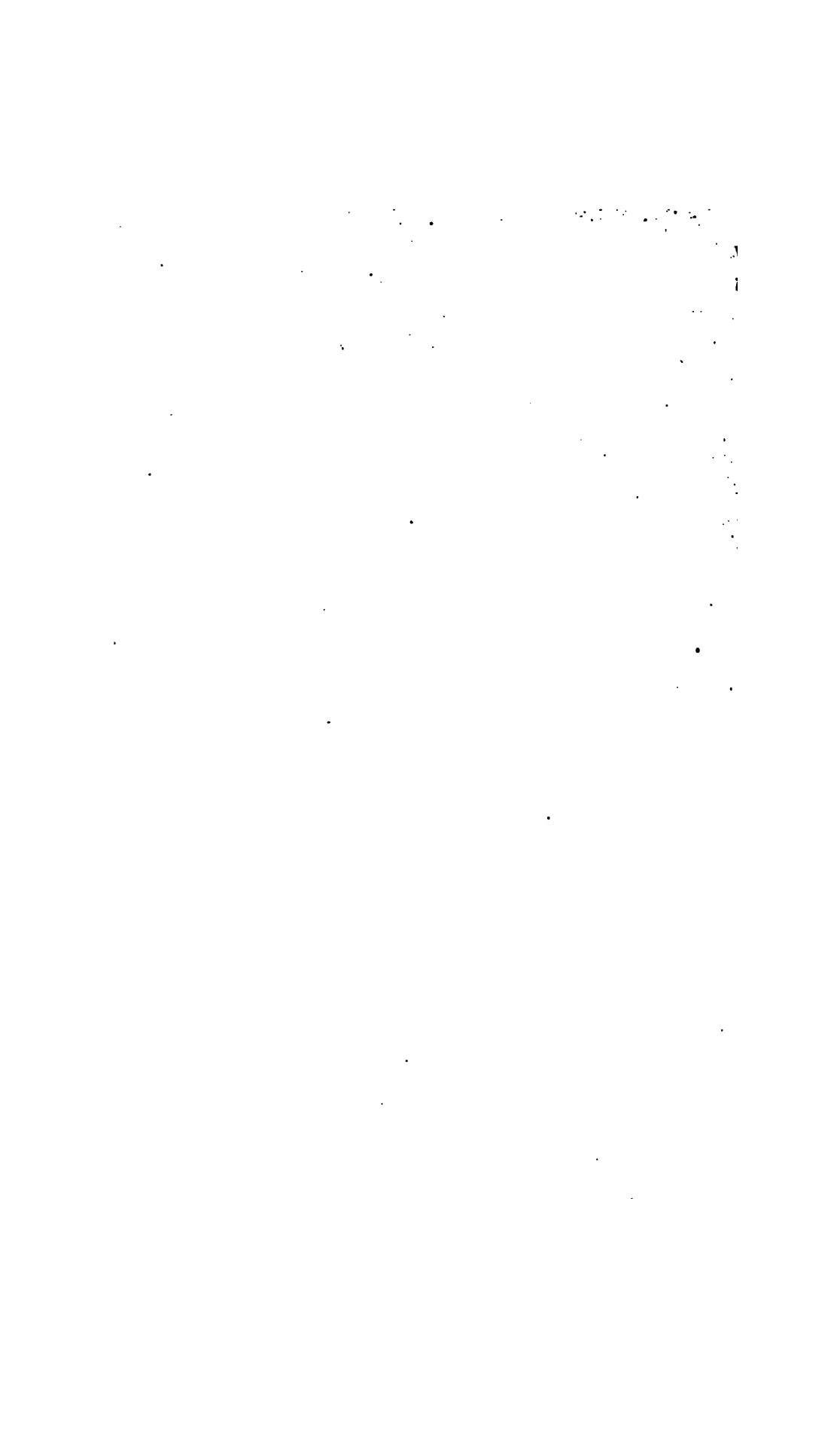


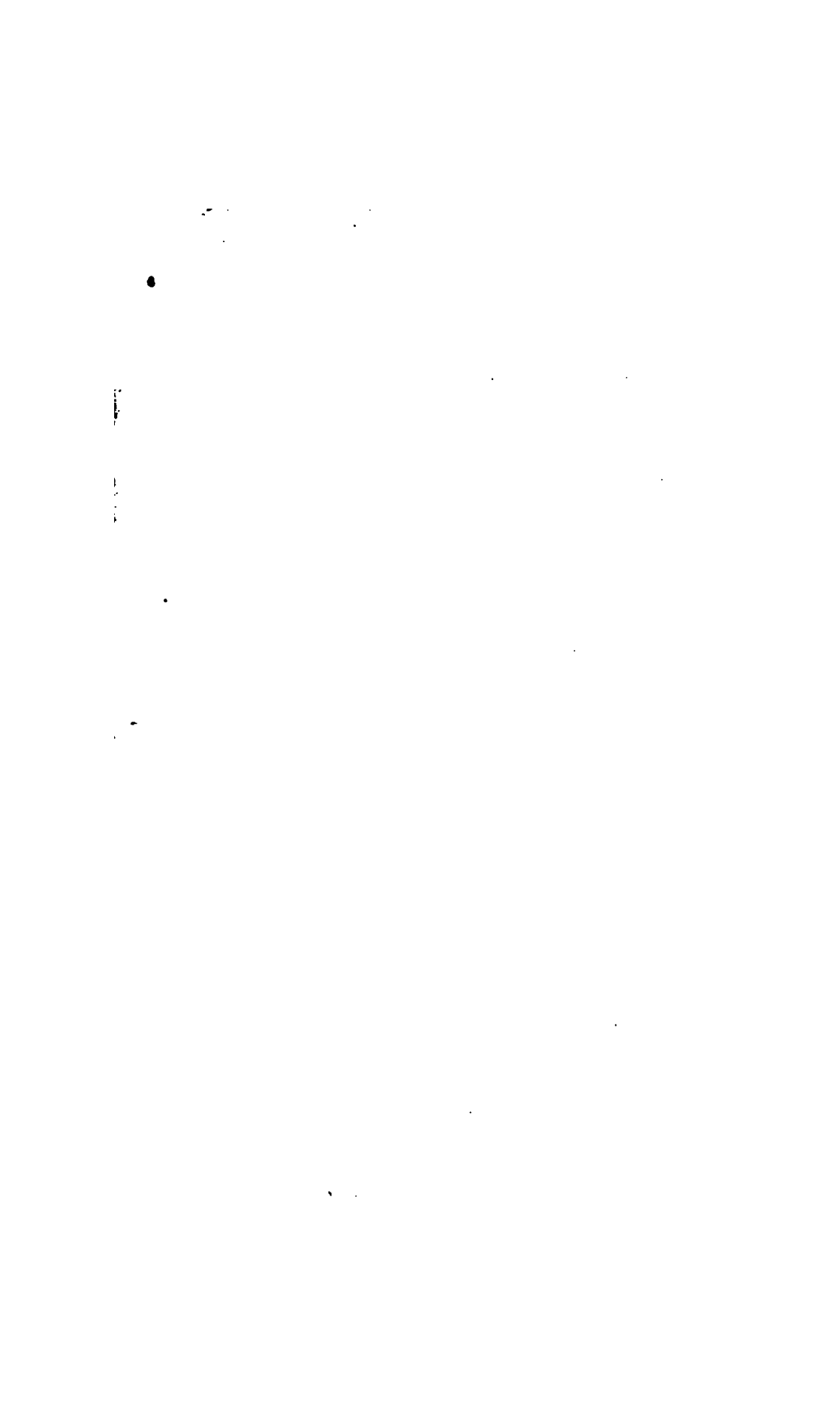












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THE  
EXECUTIVE DEPARTMENTS  
OF THE  
UNITED STATES  
AT WASHINGTON.



A COMPREHENSIVE VIEW OF THE POWERS, FUNCTIONS, AND DUTIES OF THE  
HEADS OF DEPARTMENTS, BUREAUS, AND DIVISIONS AT WASHINGTON,  
AS PRESCRIBED BY LAW AND REGULATIONS; TOGETHER WITH  
A DESCRIPTION IN DETAIL OF THE ORGANIZATION OF EACH:  
ALSO A SKETCH IN DETAIL OF THEIR PRACTICAL OPER-  
ATIONS IN THE TRANSACTION OF PUBLIC AFFAIRS  
AND OF BUSINESS WITH THE PEOPLE.

---

By WEBSTER ELMES,  
Of the Department of Justice.  
(Attorney-at-Law.)

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WASHINGTON, D. C.  
W. H. & O. H. MORRISON.  
1879.

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## PREFACE.

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The duties of the officers in the Civil Service of the Government at Washington are but imperfectly understood by the people at large. They have an indefinite idea of the employment of a numerous army of officers at the National Capital, but beyond this, and as regards the nature of that employment, its importance with respect to the material interests of the country, and the individual responsibility involved, they have seemingly given little thought. It is only in individual cases, where private interests require business transactions at the seat of government,—as in the case of a contract, bounty, pension, land, or other claim,—that attention is awakened, and then it is directed in a particular channel, and in that alone. The executive departments embrace a large number of able, faithful, and experienced men, skilled in the special duties required of them, having a practical knowledge of laws, rules, and precedents, and of the application of the same, which can be gained only after years of faithful service. The heads of departments and bureaus, men of marked ability, are for the most part dependent upon their subordinates in position, many of whom have devoted a lifetime to the service, for a successful administration of Government affairs. The aim of this volume is to bring before the people somewhat in detail, yet in as concise a form as practicable, information of the duties required of the different classes of officers, to familiarize them with the plan of organization of the several departments, bureaus, and divisions, and to impart something regarding the mode of proceeding therein, and the place where public business, of whatever character, is transacted. The hope is entertained that it may prove useful not only to public officers, and to others whose business interests point to the National Capital, but to those who desire a closer insight into the workings of their Government, and a better knowledge of what is required of public servants in the interest of the whole people.

W. E.

WASHINGTON, D. C., *June 1, 1879.*





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# THE EXECUTIVE DEPARTMENTS.

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## CHAPTER I.

### THE PRESIDENT.

**1.** By the Constitution of the United States, the powers of the Federal Government are divided into three great branches: the Legislative, the Executive, and the Judicial. Each of these, as constituted, exercises by authority of that instrument well-defined, separate, and independent functions, which are not to be limited or encroached upon in any sense by the other. It is the province of the Legislative branch to enact the laws, of the Executive branch to carry them into effect, and of the Judicial department to construe and apply the same, within the limits of its jurisdiction, to controversies as they may arise, whether between individuals, between them and the United States, or between the several States.

In accordance with this supreme law of the land, the executive power is vested in the President. The political qualification for the office is, that he shall be a natural-born citizen of, and shall have been a resident for fourteen years within, the United States; also, that he shall have attained the age of thirty-five years. (Art. II, §§ 1, 2.)

**2.** According to the same instrument, he is the Commander-in-Chief of the Army and Navy of the United States, and of the militia of the several States when called into the actual service of the United States. (Id., § 2.)

**3.** He may require the opinion in writing of the principal officers in each of the executive departments upon any

subject relating to the duties of their respective offices. (Id.)

**4.** He is invested with power to grant reprieves and pardons for offenses against the United States, except in cases of impeachment. (Id.)

**5.** He has power, by and with the advice and consent of the Senate, to make treaties, provided two-thirds of the Senators present concur; and he is required to nominate, and by and with the advice and consent of the Senate to appoint, ambassadors, other public ministers and consuls, judges of the Supreme Court, and all other officers of the United States whose appointments are not otherwise provided for in the Constitution, and which shall be established by law. This last provision, as to other officers not provided for in the Constitution, is, however, subject to the power of Congress to vest the appointment of such inferior officers as it may think proper in the President alone, in the courts of law, or in the heads of departments. He has power to fill all vacancies that may happen during the recess of the Senate, by granting commissions to expire at the end of the next session thereof. (Id.)

**6.** He is required from time to time to give to Congress information of the state of the Union, and to recommend for its consideration such measures as he shall judge necessary and expedient. He may on extraordinary occasions convene both Houses, or either of them; and in case of disagreement between them with respect to the time of adjournment, he may adjourn them to such time as he shall think proper. (Id., § 3.)

**7.** He is empowered to receive ambassadors and other public ministers. (Id.)

**8.** He is required to take care that the laws be faithfully executed, and to commission all the officers of the United States. (Id.)

**9.** Every bill which shall have passed the House and the Senate, before it becomes a law, as likewise every order, resolution, or vote [except on a question of adjournment] requiring the concurrence of both Houses, must be presented to the President. If he approves it, he is required to sign the same; but if the contrary, to return it, with his objections, to the House in which it originated, to become a law on being repassed by two-thirds of each House. If the President shall fail to return the bill, order, &c., within ten days, Sundays excepted, it becomes a law, the same as if he had signed it, unless its return is prevented by the adjournment of Congress. (Art. I, § 2.)

**10.** The President is authorized by act of Congress to appoint, as his official household, a private secretary, an assistant secretary, two executive clerks, a steward, and a messenger.

**11.** Whenever Congress is about to convene, and from the prevalence of contagious sickness, or the existence of other circumstances, it would, in the opinion of the President, be hazardous to the lives or health of the members to meet at the seat of government, he is authorized, by proclamation, to convene that body at such other place as he shall judge proper. (R. S., § 34.)

**12.** In any case of the death, resignation, absence, or sickness of a head of a department or of the head of a bureau, or of any officer thereof whose appointment is not vested in the head of a department, except in the case of the death, resignation, absence, or sickness of the Attorney-General, the President may authorize and direct the head of any other department, or any officer in either department whose appointment is vested in the President by and with the advice and consent of the Senate, to perform the duties of the vacant office; but a vacancy occurring through death or resignation may not be filled for a longer period than ten

days. And no temporary appointment, designation, or assignment shall be made otherwise than as so provided, except during a recess of the Senate. (R. S., §§ 177, 178, 179, 181.)

**13.** The President is authorized, during a recess of the Senate, to suspend any of the civil officers appointed by and with the advice and consent of the Senate, except judges of United States courts, until the end of the next session of the Senate, and to designate some suitable person, subject to be removed by the designation of another, to perform the duties of the suspended officer. Within thirty days after the commencement of each session of the Senate, except for any office which he deems should not be filled, the President is required to nominate persons to fill all vacancies existing at the meeting of the Senate, whether temporarily filled or not, and also in the place of officers suspended; and if the Senate refuse to advise and consent to an appointment in the place of any suspended officer, then the President is required to nominate another person as soon as practicable to the same session for the office. (R. S., § 1768.)

**14.** The President may, under certain circumstances, discharge poor debtors under imprisonment on execution for debt due the United States. (R. S., § 3472.)

**15.** He may regulate and increase the sums for which official bonds are given by customs officers, receivers and registers of the Land Office, and disbursing officers under the direction of the War and Navy Departments. (R. S., § 3639.)

**16.** He may, in case of war between the United States and any foreign Power, and after making proclamation, apprehend, restrain, secure, and remove alien enemies, and regulate the conduct to be observed by the United States towards such persons. (R. S., § 4067.)

**17.** He may employ United States armed vessels to suppress piracy and to protect the merchant marine of the United States from piratical aggressions, and he may also prescribe regulations to this end. (R. S., § 4293.)

**18.** He may employ the land and naval forces, or the militia, to compel the departure of any foreign vessel from the United States, when by the laws of nations or treaties with the United States such vessel should not remain. (R. S., § 5288.)

**19.** In case of insurrection in any State against the government thereof, the President, on application of the Legislature of such State, or of the Executive when the Legislature cannot be convened, is empowered to call forth such of the militia of any other State as he may deem sufficient to suppress such insurrection; or he may employ such portion of the land or naval force as he may think necessary for the purpose.

**20.** He may likewise call out the militia of any State or employ the land and naval forces to suppress rebellion against the United States, when the ordinary course of judicial proceedings is in his judgment impracticable. And he is invested by law with the power to originate and take rigorous measures, as specified, to this end. (R. S., §§ 5298, 5299, &c.)

**21.** He is authorized to employ any armed vessel of the United States to suppress the slave trade carried on by citizens or residents of the United States in American vessels, and to make regulations and arrangements for the safe-keeping, support, and delivery outside the United States of negroes, mulattoes, or persons of color captured from vessels so engaged. (R. S., §§ 5557, 5561, 5566, 5567, 5568, 5569.)

**22.** The foregoing are the more important, general, and specific powers and duties of the President as laid down in



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## CHAPTER II.

## THE EXECUTIVE DEPARTMENTS GENERALLY.

**24.** Provision is made in the statutes of the United States for seven executive departments of the General Government, namely :

The Department of State.

The Department of War.

The Department of the Treasury.

The Post Office Department.

The Department of Justice.

The Department of the Navy.

The Department of the Interior.

**25.** Each of these departments is directed in its operations by a head, who, upon any subject relating to the duties of his office, is constituted by the supreme law of the land an adviser of the President.

The functions and duties of these high executive officers are well defined by law, in general and special provisions aiming to restrict their operations within proper and well-guarded limits, the better to promote the political and material interests of the people, and to afford security against usurpation and abuse of power.

**26.** Each is authorized to prescribe rules and regulations for the government of his department, the distribution and transaction of its business, and the custody, use, and preservation of the records and property appertaining to it. He is authorized to employ such a number of clerks of the several classes as is authorized by law, or as may be appropriated for by Congress. These clerks are classified by the Revised Statutes as clerks of the fourth, third, second, and

first classes. In addition to these, provision is made from time to time, according to the requirements of any department, for a limited number of temporary clerks. The number of those of the four classes named, which are understood to constitute the regular or permanent clerical force of the departments, is restricted or enlarged from year to year by the appropriation acts, in accordance with the demands of the public business or with the judgment of Congress.

**27.** It is required by law that no person shall be appointed in either of the classes named until he shall have been examined and found qualified by a board of three examiners, to consist of the head of the bureau in which the appointment is to be made and two clerks to be selected by the head of the appropriate department. (R. S., § 164.)

**28.** Each department has a disbursing clerk, (the Treasury one additional,) who is required to give bond for the faithful discharge of his duties, which consist, mainly, of the payment of salaries and the contingent expenses of the department. With the exception of those in the Treasury Department, each is required to superintend the buildings occupied by his department. (R. S., § 176.)

**29.** Besides these, the Revised Statutes provide for and create an officer for each department, and for some of the bureaus thereof, designated as chief clerk, with well-defined and important duties and functions. He is to supervise the duties of the other clerks in his department or bureau, and to see that they are faithfully performed. He is to take care, from time to time, that the duties of the other clerks are distributed with equality and uniformity, according to the nature of the case. He is to revise such distribution from time to time, for the purpose of correcting any tendency to undue accumulation or reduction of duties, whether

arising from individual negligence or incapacity, or from increase or diminution of particular kinds of business; and he is to keep his superior officers advised of any existing defect in the arrangement or dispatch of business. Such defects are to be reported monthly, and each head of a department, chief of a bureau, or other superior officer, upon receiving such a report, is required to take action as hereinafter stated. (R. S., §§ 174, 175.)

The chief clerk is essentially the business officer of the department or bureau, acting in an administrative rather than in a clerical capacity.

By a recent act of Congress reorganizing the Treasury Department, the chief clerks of certain bureaus thereof were changed by designation to deputies, but the duties remain as before. Two classes of officers were at the same time created in the office of the Secretary of the Treasury, called chiefs and assistant chiefs of divisions, and in the several bureaus of that department a class also called chiefs of divisions.

In some of the other departments there are such officers as chiefs of bureaus, superintendents, &c.

These different classes of officers are merely referred to in this chapter in order to give a general idea of the organization of the several departments for business. The relations of those officers to their respective departments, and with the people whose business interests or necessities may bring the two into contact, will be treated of in other portions of this book under appropriate heads. Ascending still higher in the scale, it will be necessary to refer, in the proper place, to the immediate assistants to the head of each executive department, as that department is hereafter treated of separately.

**30.** Whenever it becomes necessary for the head of any department or office to employ special agents other than

officers of the army or navy who may be charged with the disbursement of public moneys, such agents shall, before entering upon duty, give bond in such form and with such security as the head of the department or office may approve. (R. S., § 3614.)

**31.** From the first day of October until the first day of April in each year all the bureaus and offices in the State, War, Treasury, Navy, and Post Office Departments, and in the General Land Office, are required by law to be open for the transaction of public business at least eight hours in each day; and from the first of April until the first of October in each year at least ten hours in each day, except Sundays and days declared public holidays by law. (R. S., § 162.)

It is made the duty, however, of the heads of the several executive departments, and of the respective bureaus therein, in the interests of the public service, to require of all clerks and chiefs of divisions therein such hours of labor as may be deemed necessary for the proper dispatch of the public business, not exceeding the time for which such departments are required to be opened for business. (Act June 20, 1874, Stats. 18, p. 109.)

**32.** The legal holidays mentioned are Sunday, Christmas Day, the fourth of July, and any day appointed by the President as a day of public fast or thanksgiving; and in the District of Columbia the 1st of January. By a recent act of January 31, 1879, the 22d of February is also, after the year 1879, made a legal holiday in that District.

**33.** Each head of a department, chief of a bureau, or other superior officer, is required, upon receiving the monthly report of the chief clerk, to examine the facts stated therein, and take such measures as may be necessary and proper to amend existing defects in the arrange-

ment or dispatch of business disclosed by such report. (R. S., § 175.)

**34.** In case of the death, resignation, absence, or sickness of the head of a department, the first or sole assistant thereof, unless otherwise directed by the President in accordance with law, is required to perform the duties of such head until a successor shall be appointed or until such sickness or absence shall cease.

Likewise, in case of the death, resignation, absence, or sickness of any chief of a bureau or an officer thereof whose appointment is not vested in the head of the department, the assistant or deputy of such chief or officer, or if there be none the chief clerk of such bureau, is required to perform the duties.

Except in case of the death, absence, resignation, or sickness of the Attorney-General, the President may, in his discretion, authorize and direct the head of any department, or any other officer in either department whose appointment is vested in the President by and with the advice and consent of the Senate, to perform the duties of the vacant office until a successor is appointed or the sickness or absence of the incumbent shall cease. But a vacancy occasioned by death or resignation cannot legally be filled under these provisions for a longer period than ten days. (R. S., §§ 177, 178, 179, 180.)

**35.** An officer or clerk of a department lawfully detailed to investigate fraud or attempted fraud on the Government, or any irregularity or misconduct of any officer or agent of the United States, has authority to administer oaths to witnesses attending to testify in the course of the investigation.

Any head of a department wherein a claim against the United States is properly pending may apply to any judge or clerk of any court of the United States, in any State, District, or Territory, to issue a subpoena for any witness

within the jurisdiction to appear, at a time and place stated, before any officer authorized to take depositions to be used in the United States courts, there to give full and true answers to such written interrogatories and cross-interrogatories as may be submitted with the application, or to be orally examined and cross-examined upon the subject of such claim. Compulsory process may be used in such cases by the court to enforce the appearance and testimony of the witness. (R. S., §§ 184, 186.)

**36.** If the services of counsel are required by any head of a department at the examination of such witnesses or in the legal investigation of any claim pending in his department or any bureau thereof, he may give notice to the Attorney-General accordingly, and inform him of all the facts necessary to enable that officer to furnish proper professional service in attending such examination or in making the investigation. (R. S., § 187.)

**37.** The proper department, bureau, or officer, when called upon for the same by the Attorney-General in the interests of the defense of a suit in the Court of Claims against the United States involving transactions in such department or bureau or by such officer, is required to furnish a full statement in writing of all the facts, circumstances, and proofs, with a reference to or description of all official documents or papers, if any, as may furnish proof of facts necessary for the defense, mentioning the department, office, or place where the documents or papers may be procured.

If the claim has been passed upon and decided by the department, bureau, or officer, the statement must declare the reasons and principles, succinctly, upon which the decision was based. If such decision was founded upon an act of Congress, the act must be cited specifically; and any interpretation or construction of the same by the depart-

ment, bureau, or officer must be set forth, and a copy of the opinion must be annexed. Where any decision in the case has been based upon a regulation of the department, or where such regulation has, in the opinion of the officer transmitting the statement, any bearing upon the claim in suit, the same must be distinctly quoted at length in the statement. Such statement may be held to apply to one case or a class of cases pending in the Court of Claims, the defense of which depends upon the same facts, circumstances, and proofs. (R. S., § 188.)

**38.** The head of a department is prohibited from employing attorneys or counsel at the expense of the United States; but when in need of counsel or advice, he is required to call upon the Department of Justice, the officers of which are required to attend to the same. (R. S., § 189.)

**39.** The balances which may from time to time be stated by the Auditor and certified to the heads of departments by the Commissioner of Customs or the Comptrollers of the Treasury, upon the settlement of public accounts, are not subject to be changed or modified by the heads of departments, but are conclusive upon the Executive branch of the Government, and subject to revision only by Congress or the proper courts. The head of the proper department, before signing a warrant for any balance certified to him by a Comptroller, may, however, submit to such Comptroller any facts in his judgment affecting the correctness of such balance, but the decision of the Comptroller thereon shall be final and conclusive, as hereinbefore provided. (R. S., § 191.)

Previous to the enactment of this provision, (March 30, 1868,) a long controversy had existed as to the exclusive jurisdiction of the accounting officers over matters of account. The opinions of Attorneys-General had left the question in much doubt; but it seems to have been at length



settled by the very exhaustive opinion of Attorney-General Crittenden, in 5 Opinions, 630, wherein he held to the doctrine of his predecessor, (Reverdy Johnson, page 87 of same volume,) "that the decision of a head of a department directing payment of a particular claim is binding upon all the subordinate officers by whom the same is to be audited and passed."

This was, however, under a different state of the law from that which now exists. The provision of the Revised Statutes in section 191, before cited, which was compiled from section 1, act of March 30, 1868, would seem to settle any doubt, and to declare, in as clear and explicit language as can be framed, a rule of practice directly the opposite of the doctrine before laid down by these officers. Although under that statute the head of a department may not alter or modify a balance found by the accounting officers, he may still withhold his warrant or requisition, and certify to the Comptroller any facts in his judgment affecting the correctness of such balance. Thus, the question as to the restraint which the head of the department may exercise upon the accounting officer, would seem to be still an open one, and not free from doubt. Of course this restraint operates only in favor of the United States. He is, nevertheless, still powerless to direct a credit to an officer's account, or the finding of an amount due against the judgment and action of the accounting officer. (See 5 Nott & Hun., p. 55.)

40. The head of each department is required to report annually to Congress, in detail, the manner in which the contingent fund for his department and the bureaus and offices thereof has been expended, giving the names of persons to whom payments have been made therefrom, the quantity and price of anything furnished, the nature of any service rendered and paid for, the time employed, and the

particular occasion or cause that rendered such service necessary, and the amount of former appropriations on hand, either in the Treasury or in the hands of disbursing officers or agents. It is his duty to require of such officers the return of precise and analytical statements of and receipts for moneys expended by them during the next preceding year, and to communicate the results of such returns to Congress. (R. S., § 193.)

**41.** He is required also to make an annual report to Congress of the names of clerks and employees of his department, stating the time that each was actually employed and the sums paid to each; also whether they have been usefully employed, and whether the services of any can be dispensed with without detriment to the public service; also whether the removal of any and the appointment of others in their places are required for the better dispatch of business. He is required also, as soon as practicable after the last day in September in each year in which a new Congress is to assemble, to cause to be filed in the Department of the Interior a full and complete list of all officers, agents, clerks, and employees employed in his department, with all statistics peculiar to his department required to enable the Secretary of the Interior to prepare the Biennial Register. (R. S., §§ 194, 198.)

**42.** The head of each department, with the exception of the Department of Justice, is required to furnish to the Congressional Printer copies of the documents usually accompanying his Department Annual Report on or before the first day of November in each year, and a copy of his annual report on or before the third Monday of November in each year. (R. S., § 196.)

**43.** In case of a proposed expenditure of public money upon any land purchased for the purpose of erecting thereon any armory, arsenal, fort, fortification, navy-yard, custom-

house, light-house, or other public building, the respective heads of the departments interested are directed by law to procure, upon application of the Attorney-General, whose opinion as to the validity of the title is required to be given, any additional evidence of title which he may deem necessary, and which may not be in the possession of the officers of the Government ; the expense of procuring it to be paid out of the contingent fund of the departments respectively. (R. S., § 355.)

**44.** The head of any executive department may require the opinion of the Attorney-General on any questions of law arising in the administration of his department. (R. S., § 356.)

**45.** Copies of any books, records, papers, or documents in any of the executive departments, authenticated under the seals of such departments respectively, are entitled to be admitted in evidence equally with the originals thereof. (R. S., § 882.)

**46.** Whenever any claim is made against an executive department involving disputed facts or controverted questions of law, and the amount in controversy exceeds three thousand dollars ; or where the decision will affect a class or furnish a precedent for future action in the adjustment of a class of cases, without regard to the sum involved in a particular case ; or when any authority, right, privilege, or exemption is claimed or denied under the Constitution, the head of such department may cause such claim, with all the vouchers, papers, proofs, and documents pertaining thereto, to be transmitted to the Court of Claims. And the law requires that the same shall be there proceeded in as if originally commenced by the voluntary action of the claimant ; provided that no case shall be referred by the head of a department, unless it belongs to one of the several classes of cases which, by reason of the subject-matter and

character, the said court might, under existing laws, take jurisdiction of on such voluntary action of the claimant. (R. S., 1063. See *Delaware River S. B. Co. v. United States*, 5 Nott & Hun., p. 55.)

**47.** The head of a department may refuse and omit to comply with any call of the Court of Claims for information or papers, when in his opinion a compliance would be injurious to the public interests. (R. S., § 1076.)

**48.** The head of any department may employ special agents charged with the disbursement of public moneys, who are required to give bond subject to his approval. (R. S., § 3614.)

**49.** The heads of departments, in communicating estimates of expenditures and appropriations to Congress or to any committee thereof, are required to specify as nearly as may be convenient the sources from which such estimates are derived, and the calculations upon which they are founded; and they are required to discriminate between such estimates as are conjectural in their character, and such as are framed upon actual information and applications from disbursing officers. They are required also to give references to any law or treaty by which the proposed expenditures are respectively authorized, specifying the date of each, and the page of the statutes and the section thereof in which the authority is to be found. In such estimates they are required to include such sums as may seem to them necessary for printing and binding, to be executed under the direction of the Congressional Printer. When in such estimates an appropriation is asked for the erection of a public building, or for the construction of any public work requiring a plan before the same may be completed, such estimates must be accompanied by a full plan, and by detailed estimates of the cost of the whole work. All subsequent estimates must state

the original estimated cost, the aggregate theretofore appropriated, the amount actually expended on the work, as well as the amount asked for the current year for which the appropriation is proposed to be made. They are required also to accompany their estimates by minute and full explanations of the reasons for a variance materially in amount from the appropriations ordinarily made for the object named, or for the introduction of new items and objects of expenditure. They are required also to designate, besides the amount required to be appropriated for the next fiscal year, the amount of the outstanding appropriation, if any, which will probably be required for each particular item of expenditure. (R. S., §§ 3660, 3661, 3663, 3664, 3665.) All annual estimates are required to be submitted to Congress through the Secretary of the Treasury, and to be included in that officer's book of estimates. (R. S., § 3669.)

**50.** The departments are respectively prohibited by law from expending in any one fiscal year any sum in excess of appropriations made by Congress for that year, and from involving the Government in any contract for the future payment of money in excess of such appropriations. And all sums appropriated are required to be applied solely to the objects for which the appropriations are made, and to no other purpose. (R. S., §§ 3678, 3679.)

**51.** All purchases of and contracts for supplies or services in any of the departments, except contracts for personal services, are required to be made after advertising a sufficient time previously for proposals respecting the same, when the public exigency does not require the immediate delivery of the articles or performance of the service; in which case they may be obtained by open purchase or contract at the places and in the manner in which such articles are usually bought and sold, or such services are engaged, as between individuals. (R. S., § 3709.)

**52.** It is unlawful for any of the executive departments to make contracts for stationery or other supplies for a longer term than one year from the time the contract is made. (R. S., § 3735.)

**53.** All printing, binding, and blank books for the Executive and Judicial Departments are, except as otherwise provided by law, required to be done at the Government printing-office; and no advertisement, notice, or proposal for any executive department or office thereof may be published in any newspaper whatever, except in pursuance of a written authority for such publication from the head of such department; and no bill for the same can be paid, according to law, unless there be presented with such bill a copy of the written authority. (R. S., §§ 3786, 3828.)

Moneys appropriated for contingent, incidental, or miscellaneous purposes, are not to be expended or paid for official or clerical compensation. (R. S., § 3682.)

Any officer of the Government who knowingly contracts for the erection, repair, or furnishing of any public building, or for any public improvement, to pay a larger amount than the specific sum appropriated for such purpose, is subject by law to punishment by imprisonment for not less than six months nor more than two years, and to the payment of a fine of two thousand dollars. (R. S., § 5503.)

**54.** The heads of the several departments are required to cause to be rendered all necessary and practicable aid to the Commissioner of Fish and Fisheries in the prosecution of his investigations and inquiries. (R. S., § 4397.)

## CHAPTER III.

## THE DEPARTMENT OF STATE.

**55.** This department takes precedence of each of the other executive departments by reason of its earlier creation. Under this name, it was provided for by act of Congress of July 27, 1789. It had existed previously, however, under the designation of the Department of Foreign Affairs.

The head of the department is the Secretary of State, with whom are immediately associated three officers, denominated respectively as follows : The Assistant Secretary of State, the Second Assistant Secretary of State, and the Third Assistant Secretary of State.

The officers subordinate to these are an Examiner of Claims, (who is the solicitor of the department,) the Chief Clerk, and four Chiefs of the following-named bureaus :

The Consular Bureau.

The Diplomatic Bureau.

The Bureau of Accounts.

The Bureau of Indexes and Archives.

Following these are the clerks of the different classes, in number as provided by the appropriation acts of Congress. These clerks are distributed to the several bureaus mentioned, and are otherwise engaged in the work of the department.

## I. THE SECRETARY OF STATE.

**56.** It is prescribed by the statutes that the Secretary of State shall perform such duties as shall from time to time

be enjoined on or intrusted to him by the President, relative to correspondence, commissions, or instructions with or to public ministers or consuls from the United States; or to negotiations with public ministers from foreign States or princes; or to memorials or other applications from foreign public ministers or other foreigners; or to such other matters respecting foreign affairs as the President shall assign to the department; also that he shall conduct the business of the department in such manner as the President shall direct. (R. S., § 202.)

**57.** He has by law the custody and charge of the seal of the United States, as well as of the seal of the Department of State, and of the books, records, papers, and property appertaining to that department; and is required to affix the seal of the United States to civil commissions for officers of the United States appointed by the President. (R. S., §§ 203, 1794.)

**58.** He is to receive any bill, order, resolution, or vote of Congress which may become a law, and, as soon as conveniently may be, cause the same to be published in at least three public newspapers printed within the United States, and a printed copy of such law to be delivered to each Senator and Representative of the United States, and two printed copies duly authenticated to be sent to the Executive authority of each State; and he is required to carefully preserve the originals. (R. S., § 204; act Dec. 28, 1874, Stats. 18, p. 294.)

**59.** He is charged with the duty of causing the preparation for printing, publishing, and distribution of the Revised Statutes of the United States in a prescribed form, embracing head notes of the several titles and chapters, marginal notes referring to the statutes from which each section is compiled, references to decisions of courts, &c. He is charged also with the preparation, publication, and distri-



bution of the laws passed at each session of Congress, and with the making of arrangements with booksellers for the sale to the public of the Revised Statutes at the Government price; and with the allowance to such booksellers such part of ten per cent. above the actual cost as he may deem just and reasonable. (Stats. 18, pp. 113, 329.)

**60.** When any amendment proposed to the Constitution of the United States has been adopted in accordance with the provisions of that instrument, and official notice has been received, he is required forthwith to cause the amendment to be published, with his certificate specifying the States by which the same has been adopted, and declaring that the same has become valid as a part of the Constitution of the United States. (R. S., § 205.)

**61.** He is required to lay before Congress within ten days after each regular session a statement containing an abstract of all returns made to him pursuant to law by the collectors of the different ports, of the seamen registered by them, together with an account of such impressments and detentions as shall appear by the protests of the masters to have taken place. (R. S., § 207.)

**62.** He is required to lay before Congress annually—

1st. A statement, in a compendious form, of all such changes and modifications in the commercial systems of other nations, whether by treaties, duties on imports and exports, or other regulations, as shall have been communicated to his department, including all commercial information contained in the official publications of other governments which he shall deem of sufficient importance.

2d. A synopsis of so much of the information which may have been communicated to him by diplomatic and consular officers during the preceding year as he may deem valuable for public information, specifying the names of any

consuls or commercial agents who may have been remiss in transmitting commercial information.

3d. A full list of all consular officers.

4th. A report of any rates or tariffs of fees to be received by diplomatic or consular officers which may have been prescribed by the President during the year preceding.

5th. A statement of such fees as may have been collected, accounted for, and reported by the various diplomatic and consular officers during the preceding year.

6th. A statement of the lists of passengers arriving in the United States from foreign places, returned to him quarter-yearly by the collectors of customs.

7th. A statement of the names of any consular officers not citizens of the United States to whom salaries have been paid during the year preceding, exhibiting the circumstances under which they were appointed. (R. S., § 208.)

**63.** He must include in his annual statement of expenditures from the contingent fund of his department all contingent expenses of foreign intercourse and of all the missions abroad, except such expenditures as are settled upon the certificate of the President. (R. S., § 209.)

**64.** He is required to furnish to the Congressional Printer a correct copy of every act and joint resolution as soon as possible after it has become a law; also of every treaty between the United States and any foreign government, as soon as possible after it has been duly ratified and proclaimed by the President; and also of every postal convention made between the Postmaster-General, by and with the advice of the President, on the part of the United States, and foreign countries, as soon as possible after copies of such conventions have been transmitted to him by the Postmaster-General. (R. S., §§ 210, 3803.)

**65.** He is required to publish official notifications from

time to time of such commercial information communicated to him by diplomatic and consular officers as he may deem important to the public interests, in such newspapers, not to exceed three in number, as he may select. (R. S., § 211.)

He may designate a newspaper in the District of Columbia in which all Executive proclamations and all treaties required by law to be published shall be published. (Act July 31, 1876, Stats. 19, p. 105.)

**66.** He is empowered to grant and issue passports, and cause passports to be issued and verified in foreign countries by such diplomatic or consular officers of the United States, and under such rules, as the President shall prescribe. (R. S., §§ 212, 4075.)

**67.** The official bonds of every consul-general, consul, vice-consul, and commercial agent, executed in such form and on such conditions as the law prescribes, are subject to his approval. (R. S., § 1697; act June 11, 1874, Stats. 18, p. 67.)

**68.** He may empower the consuls of the United States to pay the foreign postage on such letters destined for the United States as may be detained at foreign ports for non-payment of postage. (R. S., § 4014.)

**69.** The Secretary of State, through the minister resident at Japan, is authorized to rent, furnish, and keep suitable buildings, with grounds appurtenant, in Jeddo, or such other place as he may designate, for a court-house and jail, at an annual cost not exceeding five thousand dollars; provided that the period for which the building shall be rented shall be for two years, with renewals for two years, as he may determine. (R. S., § 4124.)

**70.** He is also authorized to rent, furnish, and keep suitable buildings, with grounds appurtenant, at Pekin, for the use of the legation at China, at an annual cost not exceed-

ing five thousand dollars, such lease to be for two or more years, renewable as he shall determine. (Act March 3, 1875, Stats. 18, p. 377.)

**71.** Certain judicial functions imposed upon the ministers of the United States in certain uncivilized countries, such as China, Japan, Siam, Egypt, Madagascar, Turkey, Persia, Tripoli, Tunis, Morocco, and Muscat, devolve, when there is no such minister, upon the Secretary of State. (R. S., § 4128.)

**72.** Upon a requisition of the proper authority of any foreign government for the extradition of a person charged with crime provided for by any treaty or convention with such government, and on the submission to him of the certificate of the United States judge before whom an examination has been had that he deems the evidence sufficient to sustain the charge, together with a copy of the evidence, the Secretary of State is required to issue a warrant for the commitment to the proper jail of the person so-charged. And it is lawful for the Secretary, under his hand and seal of office, to order the person so committed to be delivered to the proper authority, in the name and on behalf of such foreign government, pursuant to the treaty therewith. (R. S., §§ 5270, 5272.)

**73.** The Secretary of State is authorized to allow and pay to the secretary of legation, the assistant secretary of legation, and messenger at Paris, from the moneys collected at the legation for the transmission of consular invoices, an amount not to exceed in the aggregate six hundred dollars in any one year, to be divided and distributed according to his discretion; provided that the surplus receipts are sufficient for that purpose. (Act June 11, 1874, Stats. 18, p. 67.)

**74.** It is made his duty to establish and maintain the maximum amount of time actually necessary to make the

transit between each diplomatic and consular post and the city of Washington, and *vice versa*, and to make his decision public in respect of the same, to the end that the allowance for time actually and necessarily occupied by each diplomatic and consular officer entitled to allowance may be thereby determined. (Act June 11, 1874, § 4; Stats. 18, p. 70.)

**75.** He is empowered by law to prescribe duties for the assistant secretaries; for the solicitor of his department, so as not to interfere with such solicitor's duties as an officer of the Department of Justice; for the clerks of bureaus, and for all other employees in his department. And he may make changes and transfers therein when in his judgment it becomes necessary. (Act June 11, 1874, Stats. 18, p. 90.)

**76.** This summary constitutes the powers and duties devolving upon the Secretary of State, in general, as laid down in the statutes of the United States. They comprehend every detail necessary to a proper oversight and conduct of our foreign relations.

**77.** The officers under charge of the Department of State in foreign countries are divided into the Diplomatic and Consular service:

**78.** The diplomatic officers include envoys extraordinary and ministers plenipotentiary, ministers resident, commissioners, agents, *chargés d'affaires*, and secretaries of legation, viz.:

Envoys extraordinary and ministers plenipotentiaries to Great Britain, Germany, France, Russia, Austria, Brazil, China, Italy, Japan, Mexico, Spain, Chili, and Peru.

Ministers resident at Guatemala, Costa Rica, Honduras, Salvador and Nicaragua, Belgium, Netherlands, Sweden and Norway, Turkey, Ecuador, Colombia, Hawaiian Islands, Venezuela, Argentine Republic.

Ministers resident and consuls-general at Hayti, Liberia, and Bolivia.

Chargés d'affaires at Denmark, Greece, Switzerland, Portugal, and Paraguay and Uruguay.

Secretaries of legation at London, Berlin, Paris, St. Petersburg, Japan, Austria, Brazil, Italy, Mexico, and China.

Second secretaries of legation at Great Britain, France, and Germany.

Interpreters for the legations at China, Turkey, and Japan.

**79.** The consular officers are designated consuls-general, consuls, vice-consuls, commercial agents, and consular clerks.

Consulates-general are by law established at London, Paris, Berlin, Vienna, Frankfort-on-the-Main, Rome, Constantinople, Cairo, Calcutta, Shanghai, Melbourne, Mexico, Kanagawa, St. Petersburg, Rio de Janeiro, Havana, Mont-real.

The consuls-general at these places exercise a supervision over the subordinate consulates within their respective jurisdictions ; while at the same time they exercise the ordinary duties of a consul. The consuls are of three classes : those who are not allowed to engage in business and receive fixed salaries, those who receive fixed salaries and are permitted to seek other employment, and those who are entitled to the fees of the office and are also allowed to transact business.

**80.** These officers are guided in their functions and duties by regulations promulgated by the President in accordance with the provisions of the statutes. These regulations, with blanks of the forms to be used in the transaction of official business, are embodied in a printed compilation of about five hundred pages issued by the Department of State September 1, 1874. .

## THE ASSISTANTS.

**§1.** The statutes do not prescribe the duties of the three assistants to the Secretary of State. They give their attention, however, to such matters as are assigned them by their superior.

These duties, as so assigned, consist of a general supervision of correspondence with diplomatic and consular officers of the United States abroad, and with the representatives of foreign governments accredited to this country. This correspondence, as well as all other relating to the several countries with which we have diplomatic relations and to the consulates therein, is divided into three classes, designated by the letters A, B, and C, according to a distribution made of the same to divisions of a corresponding designation in the consular and diplomatic bureaus respectively.

The correspondence embraced in class A is under the supervision of the Assistant Secretary of State, and relates to France, Germany, and Great Britain.

That assigned to the supervision of the Second Assistant is included in class B, and relates to the Argentine Republic, Austria, Belgium, Brazil, Chili, Denmark, Greece, Italy, Netherlands, Paraguay, Peru, Portugal, Russia, Spain, Sweden and Norway, Switzerland, and Uruguay.

That assigned to the Third Assistant is included in class C, and relates to the Barbary States, Bolivia, Central America, Colombia, China, Ecuador, Egypt; Friendly, Navigators, Hawaiian, Fiji, and Society Islands; Hayti, Japan, Liberia, Madagascar, Mexico, Muscat, San Domingo, Siam, Turkey, Venezuela, and countries otherwise unassigned.

## THE CHIEF CLERK.

This officer has general supervision of the clerks of the department, and directs the distribution, method, and dispatch of business. His duties pertain to numerous details which cannot be well particularized here. It is sufficient to say that they are of the same general character as those devolving upon other chief clerks as provided by law, and explained in the previous chapter of this work under the title of the Executive Departments Generally.

The business of the department is further distributed, according to law or by assignment, to the following bureaus and divisions :

## II. CONSULAR BUREAU.

**82.** This bureau, under direction of a chief as denominated by statute, has charge of correspondence with consular officers and of miscellaneous correspondence relating to consulates.

It has three subdivisions, designated by the letters A, B, and C, each under the immediate charge of a head, whose duties pertain to correspondence with and relating to consular officers and consulates in the dominions respectively enumerated in those classes. The countries so enumerated and the class to which they belong are specified in the preceding section, relating to the duties of the assistants of the Secretary of State.

**83.** Consular officers are required by regulation to make reports from time to time to the Secretary of State, containing full and authentic commercial information respecting the communities in which they reside, embracing statements of all changes in the commercial systems of the governments to which they are accredited, copies of all commercial treaties, regulations, light-house notices, rev-



enact laws, acts and regulations respecting warehouses, tonnage duties and port dues, all tariffs and all enactments, decrees, royal orders, or proclamations which in any manner affect the commercial, agricultural, mining, or other important interests of the United States.

84. They are required to report annually on the trade of the consular districts in which they respectively reside, specifying the articles of import and export, the countries which supply the former and receive the latter, the comparative increase or decrease in the amounts of the same, and the causes in both cases; the average market price within the year of the staples of export and import, and the average rates of freight to the United States. In such report they are required to designate articles the importation of which into their consulates is prohibited; also all privileges of importation as regards any articles and any restrictions there may be, and to state to what vessels they apply. They are required to report all tonnage and port dues; all warehouse and sanitary regulations, and those relating to the entry and clearance of vessels; all matters regarding the employment of the capital of our citizens in industrial, agricultural, scientific, and commercial pursuits. They are required to transmit statements touching the consumption of the staple products of the United States as well as of other countries, the amount of those articles imported into their districts in United States vessels, and the amount of foreign tonnage employed in such trade, and of other matters, to enable the Secretary of State to prepare for Congress annually a report on the commercial relations of the United States, as required of him by law.

85. These reports from the consular officers are classified by countries, published bodily for the information of Congress, and contain a mass of statistics, observations, and information of great interest and value to our people.

## III. DIPLOMATIC BUREAU.

**86.** This bureau is similar in its organization to the one just mentioned. It conducts correspondence with and relative to our diplomatic representatives. The several subdivisions of correspondence correspond with the classification referred to under the head of Consular Bureau.

**87.** This correspondence pertains to all subjects relating to our relations with foreign governments, and all matters of information regarding domestic affairs which should be communicated to our representatives abroad. It also embodies whatever communication on foreign affairs our own Government may desire to make through our diplomatic ministers with foreign governments. The reports and communications of those ministers to the Secretary of State form an interchange of correspondence which is annually submitted by that officer to Congress for information as to the state of our foreign relations.

## IV. BUREAU OF ACCOUNTS.

**88.** The chief of this bureau bears a relation to the Department of State of the same nature as that borne by the disbursing clerks to their respective departments.

**89.** Under direction of the Secretary of State he disburses the appropriations made for payment of the expenses of the department, embracing compensation of the Secretary, assistants, and all the officers, clerks, messengers, and laborers; also for the contingencies of the department, such as fuel, repairs, and furniture; for stationery, books, extra clerk hire, the editing, furnishing, publishing, and distribution of the laws of the United States, and for other objects of expenditure for the department proper. He has also the custody of indemnity funds and bonds deposited in trust, and the care of the building and property of the department. In these duties he is assisted by the several clerks assigned

to duty in this bureau. The regulations of the department require from this bureau periodical reports to the Secretary showing the exact condition of each appropriation and account on the first day of each month, stating particularly the amount appropriated, the statute making the appropriation, the amount of the appropriation remaining in the Treasury, amount drawn during the month, amount of such draft remaining unexpended, amount expended during the preceding month, and the place of deposit of moneys remaining on hand. Also a report respecting any trust or other funds in his custody or control, stating the date of receipt, the origin of the fund, the original amount, the amount of interest received and date of receipt, the present amount of the fund, the nature of the investment, amount in his hands, and place of deposit of the same.

#### V. BUREAU OF INDEXES AND ARCHIVES.

**90.** Upon this bureau the duty devolves of opening the mails, preparing and registering the same, making daily full abstracts of all correspondence with and from the department, and indexing the same, both by subjects and persons. It has also the charge of the files or archives of the department, and is engaged in answering calls of the Secretary, assistant secretaries, chief clerk, chiefs of bureaus, and others for correspondence, &c.

By act of April 11, 1878, it is provided that the records and proceedings of the Electoral Commission, created by act of January 29, 1877, to regulate the counting of the votes for President and Vice-President, shall be deposited with the Secretary of State, who is required to preserve the same among the archives of his office.

#### VI. THE LIBRARIAN.

**91.** This division performs duties formerly appertaining to the Bureau of Rolls and Library, now abolished.

Accordingly, it has custody of the rolls of acts of Congress, orders, and joint resolutions of that body. It has charge also of the printing and publication of the same, and the distribution of such copies as the law requires to be furnished each Senator and Representative in Congress and the Executive of each State. It has charge also of the publication of the volumes of the statutes of the United States and their promulgation. It has also care of the library of the department, the public documents, the revolutionary archives, and the archives of international commissions.

#### DIVISION OF STATISTICS.

**92.** This division has charge of the compilation of the numerous reports of United States consuls on the commercial relations of our people with the ports and countries to which the consuls are accredited. This volume is prepared annually, in accordance with law, for the information of Congress, and contains the specific data as to commerce, navigation, mining, agricultural products, &c., required by statute to be obtained, a reference to which is more particularly made in section 62, herein.

#### THE EXAMINER OF CLAIMS.

**93.** This is an officer nominally connected with the Department of Justice. He is called by the statute the Examiner of Claims for the Department of State, and it is provided that he shall exercise his functions under the supervision and control of the head of the Department of Justice. The law, however, does not define what those functions are, or indicate of what his duties shall consist. He is, however, regarded as the solicitor for the Department of State. He is the law adviser of that department, and performs such duties and considers such questions of law arising in the administration of that department as may

be assigned him by the Secretary. Among these is the investigation of any claims which may be presented to the department.

**94.** Outside these several bureaus and divisions there are duties performed in the department by assignment to individual clerks. Certain of these clerks are designated as Clerk of Pardons and Commissions, and Passport Clerk. The former prepares and issues commissions to persons who have received appointment to office, receives and files applications for office, and prepares pardons to be issued by the President, and the correspondence relating to these subjects. The latter, viz., the Passport Clerk, receives applications for passports to foreign countries, and prepares such passports for execution under the seal of the Department of State. He is authorized by law to administer and attest all oaths required by law or regulations to be taken by or on behalf of applicants. It is his duty to carefully examine each application for a passport and the accompanying proofs, and to satisfy himself that the applicant is under the law entitled to the same. A passport is prohibited by law to any person not a citizen of the United States.

There is also in the department a translator, by special provision of law, who performs his duties under order of the Secretary, the assistants, or the chief clerk.

## CHAPTER IV.

## THE DEPARTMENT OF WAR.

**95.** The second in order, as regards the time of creation, was the Department of War, provided for by act of August 7, 1789. Until the Navy Department was established, about ten years later, the Department of War had charge of both army and navy matters.

**96.** The head of this department is the Secretary of War. A chief clerk is provided for by law, who has supervision of the other clerks of the department, and a general oversight of the distribution of business, and of the mode in which it is to be transacted.

**97.** In the absence of the Secretary the chief clerk may be authorized by that officer to sign requisitions upon the Treasury Department, and other papers requiring the signature of the Secretary of War; and in case of a vacancy in the office of the latter, the chief clerk is invested by law with the custody of all records, books, and papers of the department. (R. S., § 215.)

**98.** This department is divided by law into the following military bureaus, each having its chief clerk, and other clerks varying in number according to the appropriation act or to assignment by the Secretary, and being presided over by the chief officer of the appropriate military department, viz.:

The Office of the Adjutant-General.

The Office of the Quartermaster-General.

The Office of the Paymaster-General.

The Office of the Commissary-General.

The Office of the Surgeon-General.

The Office of the Chief of Engineers.

The Office of the Chief of Ordnance.

The Office of Military Justice.

The Office of the Inspector-General.

The duties performed by these several bureaus will be treated of each in its appropriate place.

#### I. THE SECRETARY OF WAR.

**99.** The Secretary of War is required to perform such duties as shall from time to time be enjoined on or intrusted to him by the President, relative to military commissions, the military forces, the warlike stores of the United States, or to other matters respecting military affairs, and to conduct the business of his department as the President may direct. (R. S., § 216.)

**100.** He is charged with the custody of the books, records, papers, furniture, fixtures, and other property appertaining to the department; and he is required to keep, in proper books, a complete inventory of all the property of the United States in the buildings, rooms, offices, and grounds occupied by him and under his charge. (R. S., §§ 197, 217.)

**101.** He is required to define and prescribe from time to time the kinds as well as the amount of supplies to be purchased by the Subsistence and Quartermaster's Departments of the army, and the duties and powers of those departments respecting such purchases. (R. S., § 219.)

**102.** He is required also to prescribe general regulations for the transportation of the articles of supply from the place of purchase to the several armies, garrisons, posts, and recruiting places, for the safe-keeping of such articles, and for the distribution of an adequate and timely supply of the same to the regimental quartermasters, and to such

other officers as may by virtue of such regulations be intrusted with the same; and he is required to fix and make reasonable allowances for the store-rent and storage necessary for the safe-keeping of all military stores and supplies. (Id.)

**103.** He is required to take under his immediate control and supervision the transportation of troops, munitions of war, equipments, military property and stores throughout the United States. (R. S., § 220.)

**104.** The Secretary of War is required to provide for taking meteorological observations at the military stations in the interior of the continent, and at other points in the States and Territories, and for giving notice on the northern lakes and sea-coast, by magnetic telegraph and marine signals, of the approach and force of storms. (R. S., § 221.)

**105.** He is required to provide, in the system of observations and reports in charge of the chief signal officer of the army, for such stations, reports, and signals as may be found necessary for the benefit of agriculture and commerce. (R. S., § 222.)

**106.** He is authorized to establish signal stations at light-houses and at such of the life-saving stations on the lake or sea-coast as may be suitably located, and to connect the same with such points as may be necessary, by means of a suitable telegraph line, in cases where no lines are in operation, to be constructed and worked under the direction of the chief signal officer of the army or of the Secretary of War and the Secretary of the Treasury. (R. S., § 223.)

**107.** He is empowered, upon satisfactory proof of loss or destruction of a certificate of discharge by a non-commissioned officer or private soldier who served in the army of the United States in the late war against the rebellion, to furnish to such non-commissioned officer or soldier a



duplicate of such certificate, indelibly marked so that it may be known as a duplicate. (R. S., § 224.)

**108.** He is authorized to detail one or more of the employees of his department for the purpose of administering the oaths required by law in the settlement of officers' accounts for clothing, camp and garrison equipage, quartermaster's stores, and ordnance, which oaths shall be administered without expense to the parties taking them. (R. S., § 225.)

**109.** He may sell to navigators any surplus charts of the northwestern lakes. (R. S., § 226.)

**110.** The Secretary of War is required to make an annual report to Congress, containing a statement of the appropriations of the preceding fiscal year for his department, showing the amount appropriated under each specific head of appropriation, the amount expended under each head, and the balance which on the 30th day of June preceding such report remained unexpended, accompanied by estimates of the probable demands which may remain on each appropriation. (R. S., § 228.)

**111.** He is also required to lay before Congress, at the commencement of each regular session, a statement of all contracts for supplies or services which have been made by him or under his direction during the year preceding; and also a statement of the expenditure of the moneys appropriated for the contingent expenses of the military establishment. (R. S., § 229.)

**112.** Whenever he invites proposals for any work, or for any material or labor for any work, he is required to report to Congress at the ensuing session all bids therefor, with the names of the bidders. (R. S., § 230.)

**113.** He is required to prepare and submit to Congress, in connection with the reports of examinations and surveys of rivers and harbors made by order of Congress, full state-

ments of all existing facts tending to show to what extent the general commerce of the country will be promoted by the several works of improvements contemplated by such examinations and surveys, to the end that public moneys shall not be applied excepting where such improvements shall tend to subserve the general commercial and navigation interests of the United States. (R. S., § 231.)

**114.** He is also required to lay before Congress, on or before the first Monday of February in each year, an abstract of the returns of the Adjutants-General of the several States of the militia thereof. (R. S., § 232.)

**115.** He is authorized to permit one or more trading establishments to be maintained at any military post on the frontier not in the vicinity of any city or town, when he believes such an establishment is needed for the accommodation of emigrants, freighters, or other citizens, and to appoint the persons to maintain such establishments. (R. S., § 1113.)

**116.** He is authorized to issue to any established college or university to which the President has designated an officer of the army as president, superintendent, or professor, such number of small-arms or pieces of field artillery as may be required and can be spared, under such regulations as he may prescribe, and upon adequate security for the care and safe-keeping of the same. (R. S., § 1225.)

**117.** He is required, under direction of the President, to assemble from time to time an army retiring board, consisting of not more than nine nor less than five officers, two-fifths of whom shall be selected from the Medical Corps; such board, excepting those selected from the Medical Corps, to be the seniors in rank of the officer whose disability is inquired of. (R. S., § 1246.)

**118.** He may, on the recommendation of the Surgeon-

General, order gratuitous issues of clothing to soldiers who have had contagious diseases, and to hospital attendants who have nursed them, to replace any articles of their clothing destroyed by order of the proper medical officers to prevent contagion. (R. S., § 1298.)

**119.** He may detail and assign assistant professors, acting assistant professors, and the adjutant for the Military Academy at West Point, from among officers of the army. (R. S., § 1313.)

**120.** He is empowered specifically to make regulations as to the care of ordnance and other stores by the ordnance sergeants. (R. S., § 1109.)

**121.** To direct the Quartermaster-General in prescribing a system of accountability for quartermaster's supplies, &c. (R. S., § 1139.)

**122.** To direct officers of the Subsistence Department as to the purchase and issue of supplies for rations. (R. S., § 1141.)

**123.** To select from the sergeants of the line who shall have faithfully served in the army for five years, three of which as non-commissioned officers, such a number of commissary sergeants as the service may require. (R. S., § 1142.)

**124.** To commute the ration of coffee and sugar for the extract of coffee combined with milk and sugar, if conducive to health and comfort, and if not more expensive. (R. S., § 1147.)

**125.** To issue orders to the Chief of Ordnance, or senior officer of the corps, as to supplies of ordnance and ordnance stores for garrisons, field or siege service. (R. S., § 1166.)

**126.** To designate an examining board of surgeons to examine and approve appointments as assistant surgeons in the army. (R. S., § 1172.)

**127.** To appoint from enlisted men, or cause to be enlisted, as many hospital stewards as the service may require, to be attached to the Medical Corps under such regulations as he may prescribe. (R. S., § 1180.)

**128.** To detail six officers from the Corps of Engineers, and any number of non-commissioned officers and privates not exceeding one hundred from the Battalion of Engineers, for the performance of signal duty, subject to examination and approval by a military board convened by himself. (R. S., § 1196.)

**129.** To establish regulations for examination of non-commissioned officers as to their qualifications for commissioned officers, who, if found qualified, shall be eligible for appointment as second lieutenants. (R. S., § 1214.)

**130.** To prescribe regulations from time to time for the examination of appointees to the Military Academy, who shall be required to be well versed in reading, writing, and arithmetic, and to have a knowledge of the elements of English grammar, of descriptive geography, particularly that of the United States, and of the history of the United States. (R. S., § 1319.)

**131.** The Secretary of War is required to arrange the course of study at the Military Academy, in order that the cadets shall not be required to pursue their studies on Sunday; (R. S., § 1324;) and to exercise general supervision and charge over the institution through such officer or officers whom he may assign. (R. S., § 1331.) He may assign also a judge advocate of the army as Professor of Law in the institution. (Act June 6, 1874, Stats. 18, p. 60.)

**132.** He is required to organize a board of five members, to consist of three officers of the army and two persons from civil life, whose duty it shall be to adopt a plan of building for the military prison authorized to be established at Rock Island, Illinois, and to frame regulations

for the government of the prisoners confined therein. He is also required, together with said commissioners, to visit that prison semi-annually, or oftener, for the purposes of examination, inspection, and correction, and to inquire into any abuses or neglects of duty, and to make such changes in the general discipline of the prison as he and the said commissioners may hold to be essential. He is required also to detail from the officers of the army a commandant and such subordinate officers as may be necessary, a chaplain, a surgeon, and a clerk, as officers of the prison; also a sufficient number of enlisted men as turnkeys, guards, and assistants. He is required to take from the commandant a sufficient bond, conditioned that this officer shall faithfully discharge the duties of the office, and account for all moneys placed in his hands. The Secretary is authorized and directed to remit, in part, the sentences of such convicts, and to give them an honorable restoration to duty in case it is merited, whom the commandant reports as earning such rewards by their obedience, honesty, industry, or general good conduct. (R. S., §§ 1345, 1346, 1347, 1349, 1352.)

**133.** It is the duty of the Secretary of War to give from time to time such directions to the Adjutants-General of the militia of the several States as may in his opinion be necessary to produce uniformity in the returns required to be made to the President annually, of the militia of the States, of their arms, accoutrements, and ammunition. (R. S., § 1636.)

**134.** He is authorized to abolish such of the arsenals of the United States as in his judgment may be useless or unnecessary. (R. S., § 1666.)

**135.** Also to distribute to such States as did not receive the same their proper quota of arms and military equipments for each year, from eighteen hundred and sixty-two

to eighteen hundred and sixty-nine, within the limits of the annual appropriation of two hundred thousand dollars as provided by law. (R. S., §§ 1670, 1661.)

**136.** He is required to take cognizance of appeals from the decisions of the Chief of Engineers in charge of the Washington Aqueduct, and to receive the reports of that officer as Superintendent of Public Buildings and Grounds and of the aqueduct aforesaid. (R. S., §§ 1811, 1812.)

**137.** The Secretary of War is authorized to carry into effect all laws and parts of laws pertaining to the collection and payment of bounty, prize-money, and other legitimate claims of colored soldiers, sailors, and marines, or their heirs; and on his approval there may be paid, from the fund for the relief of refugees and freedmen, accounts rendered for necessary expenses incurred for those persons under the sanction of proper officers, which accounts cannot be otherwise settled for want of specific appropriations. (R. S., §§ 2038, 2034.)

**138.** He is constituted the lawful custodian of a retained bounty fund, derived from a portion of the State bounties of certain colored soldiers enlisted in Virginia and North Carolina during the years 1864 and 1865, and which by virtue of General Orders No. 90, Department of Virginia and North Carolina, was held by the Superintendent of Freedmen's Affairs, but was turned over to the bureau upon its organization. And he is required to hold such fund as trustee, which he may invest in United States bonds, for the benefit of such colored soldiers or their legal representatives, and for payment of any portion to any persons who may establish their right. (R. S., §§ 2035, 2036.)

**139.** He is required to cause every contract made by him on behalf of the Government, or by officers of his department, to be reduced to writing, and to be signed by the contracting parties, and a copy of each to be filed in the

returns office of the Department of the Interior as soon after the contract is made as possible, and within thirty days, together with all bids, offers, and proposals to him made by persons to obtain the same, and a copy of any advertisement he may have published inviting bids, offers, or proposals for the same. (R. S., § 3744.)

**140.** He is required to furnish every officer appointed by him with authority to make contracts on behalf of the Government, with a printed letter of instructions setting forth the duties of such officer; and also to furnish therewith forms, printed in blank, of contracts to be made and the affidavit of returns required to be affixed thereto, so that all the instruments may be as nearly uniform as possible. (R. S., § 3747.)

**141.** He is authorized and directed to furnish to the persons embraced by the provisions of section 4787 of the Revised Statutes of the United States transportation to and from their homes and the places where they may be required to go to obtain artificial limbs provided for them under authority of law. (R. S., § 4791.)

**142.** He may order the admission to the Government Hospital for the Insane, in the District of Columbia, to be kept in custody until cured, or sooner removed by his authority, insane persons belonging to the army, civilians employed in the Quartermaster's and Subsistence Departments of the army who may become insane while in such employment; also persons who, while in the service of the United States in the army, have been admitted to the hospital, and have been thereafter discharged from it on the supposition that they have recovered their reason, and have within three years after such discharge become again insane, from causes existing at the time of such discharge, and who have no adequate means of support; also indigent insane persons who have been discharged from the

army on account of disability arising from such insanity; also indigent insane persons who have become insane within three years after their discharge from such service, from causes which arose during and were produced by said service. (R. S., § 4843.)

**143.** The Secretary of War is required to purchase from the owners thereof, at such price as may be mutually agreed upon, such real estate as in his judgment is suitable and necessary for the purpose of carrying into effect the provisions made by law for National cemeteries, and to obtain from such owners the title in fee-simple of the same. In case he is not able to agree with any owner as to the price to be paid for any real estate needed for such purpose, or to obtain from such owner title in fee-simple, he is authorized to enter upon and appropriate the same, and thereupon to make application for an appraisement to any District or Circuit Court within any State or district where such real estate is situated, which court is thereupon commanded to make a just and equitable appraisement of the cash value of the interest of each and every owner. He is required to pay to the owner or owners respectively the appraised value as specified in the appraisement, or to pay into any of such courts the appraised value, to the credit of such owner or owners, which sum he may take from any moneys appropriated for the purpose of National cemeteries. (R. S., §§ 4870, 4871, 4872.)

**144.** He is required to cause to be erected at the principal entrance of each National cemetery a suitable building, to be occupied as a porter's lodge, and to appoint a meritorious and trustworthy superintendent, from honorably-discharged officers or soldiers of the army, to reside therein, for the purpose of guarding and protecting the cemetery and giving information to visitors. (R. S., §§ 4873, 4874.)

**145.** He is required to detail some officer of the army



not under the rank of major to visit annually all of the National cemeteries, and to inspect and report to him the condition of the same and the amount of money necessary to protect them, to sod the graves, gravel and grade the walks and avenues, and to keep the grounds in complete order; and he is further required to transmit the report of such officer to Congress at the commencement of each session, with an estimate of the appropriation necessary for that purpose. (R. S., § 4876.)

**146.** He is required to have such cemeteries inclosed with good and substantial stone and iron fences, and to cause each grave to be marked with a small headstone or block of durable stone, and of such design and weight as shall keep it in place when set, bearing the name of the soldier and of his State inscribed thereon, when known; also the number of the grave, corresponding with the number opposite to the name of the party, in a register of burials to be kept at each cemetery and at the office of the Quartermaster-General, setting forth the name, rank, company, regiment, and date of death of the officer or soldier; or if unknown, a statement of the fact. (R. S., § 4877.)

**147.** He is required to assume control and management of so much of the island of Mackinac as has been reserved and dedicated as a National Park, and to make such rules and regulations as he may deem necessary for the care and management of the same, particularly for the preservation from injury or spoliation of all timber, mineral deposits, natural curiosities or wonders within the said park, and for their retention in their natural condition. He may in his discretion grant leases, for building purposes, of small parcels of the ground, at such places in the park as shall require the erection of buildings for the accommodation of visitors, for terms not exceeding ten years; the proceeds to be ex-

pended under his direction in the management of and the construction of roads and bridal-paths in the said park. He is required to cause all trespassers to be removed therefrom, and is authorized generally to take such measures as may carry out the objects for which the reservation and dedication were made. (Act March 3, 1875, Stats. 18, p. 517.)

**148.** The Secretary of War is directed to have water-gauges established, and daily observations made of the rise and fall of the lower Mississippi River and its chief tributaries,—at or in the vicinity of St. Louis, Cairo, Memphis, Helena, Napoleon, Providence, Vicksburg, Baton Rouge, Red River Landing, and Carrollton, on the Mississippi, between the mouth of the Missouri River and the Gulf of Mexico; and at or in the vicinity of Fort Leavenworth on the Missouri, Rock Island on the upper Mississippi, Louisville on the Ohio, Florence on the Tennessee, Jacksonport on the White River, Little Rock on the Arkansas, Alexandria on the Red River, and at such other places as he may deem advisable; the annual cost not to exceed five thousand dollars, and to be paid from the appropriation for the improvement of rivers and harbors. (R. S., § 5252.)

**149.** During a temporary absence of the Secretary of War from his department, he may authorize the Chief Clerk of that department to sign requisitions upon the Treasury Department, and other papers requiring the signature of the Secretary. (Act March 4, 1874, Stats. 18, p. 19.)

**150.** He is required to assume full control of the particular channel at the mouth of the Mississippi River, in course of excavation or improvement by the United States, as far as necessary to the carrying on and protection of such excavation and improvement, and until completed; and he may establish and promulgate regulations respecting the use of or passage through such channel as he shall

deem needful to fully protect the channel and to facilitate the improvement thereof. (Act June 1, 1874, Stats. 18, p. 50.)

**151.** He is authorized to operate and keep in repair the lines of military telegraph from Prescott to Camp Verde and Camp Apache in Arizona, and to pay the expenses out of moneys received for dispatches sent over said lines; and he is required to pay the balance remaining over into the Treasury. (Act June 23, 1874, Stats. 18, p. 223.)

**152.** Also to construct and operate a line of telegraph beginning at or near the city of Denison, Texas, thence by the nearest practicable route to Fort Sill, Indian Territory; thence to Fort Richardson, Texas; thence along the northern frontier of settlements to Forts Griffin and Concho; thence to the Pecos River at or near the mouth of Toyah Creek; thence to Fort Clark on Los Moras Creek; thence to Fort Duncan on the Rio Grande; thence down the Rio Grande, via Fort McIntosh and Ringold's Barracks, to Brownsville. (Act June 3, 1874, Stats. 18, p. 52.)

**153.** It is his duty to cause frequent inquiries to be made as to the necessity, economy, and propriety of disbursements made by disbursing officers of the army, and as to their strict conformity to the law appropriating the money; also to ascertain whether the said disbursing officers comply with the law in keeping their accounts and making their deposits; such inquiries to be made through officers of the inspection department, or others detailed for the purpose not connected with the department or corps making the disbursements. (Act April 20, 1874, Stats. 18, p. 53.)

**154.** It is made his duty, on the first Monday of January of each year, to ascertain from the expenses of maintaining the Louisville and Portland Canal for the previous year what tolls will probably pay the expenses for the current year, and to fix and declare the rates of tolls thus ascer-

tained to be charged for the current year. He is required also to provide for the superintendence, management, and repair of said canal; and he may apply the tolls received, as far as necessary, to the payment of the current expenses. The receipts and expenses, together with a statement of the condition of the canal, must be set forth in his annual report, with a view to necessary legislation. (Act May 11, 1874, § 3; Stats. 18, p. 44.)

**155.** In all contracts for materials for public improvements, the Secretary of War is required to give preference to American material, and to cause all labor thereon to be performed within the United States. (Act March 3, 1875, Stats. 18, p. 455.)

**156.** He is charged with the publication of the official records of the war of the rebellion, as regards the army of the United States as well as the forces of the insurrection. (Act June 23, 1874, Stats. 18, p. 222.) And he is likewise required to preserve in the records of his department the names and places of burial of all soldiers of the army of the United States during the rebellion of 1861 for whom headstones have been authorized by him, in pursuance of law, to be erected, either in National cemeteries or in private village or city burial-grounds. (Acts March 3, 1873, and February 3, 1879.)

#### I. OFFICE OF THE ADJUTANT-GENERAL.

**157.** This office, as a bureau of the War Department, is in charge of the Adjutant-General of the Army. It receives the reports of the officers of the army as to the operations of their respective commands, the number, station, and condition of officers and enlisted men. These reports are entered and tabulated, showing upon the books of the office the distribution and disposition of each organization of the army. It receives also the muster-rolls of each com-

mand, which are methodically arranged, affording information—when desired by the Secretary of War, by the bureaus of the department, or by the accounting officers—as to the record of any officer or private soldier. This office attends to the publication of army orders from head-quarters, or orders of the Secretary of War, and transmits the same to the officers of the army. It has charge also of recruiting, establishes rendezvous for enlisted men, and directs all the details. It is besides the organ of communication between the commander-in-chief and the several administrative divisions of the army or their commanding officers, regarding the movement of troops, the condition and needs of the men, and as to all details of the service.

## II. THE OFFICE OF THE QUARTERMASTER-GENERAL.

**158.** This bureau is in charge of the Quartermaster-General of the Army. It receives all accounts of the numerous quartermasters and assistant quartermasters, of their receipts of moneys and disbursements on account of supplies for the army, incidental expenses, purchase of cavalry and artillery horses, transportation of the army, clothing, National cemeteries, barracks and quarters, hospitals, fuel, forage, contingencies, &c. An administrative examination is given such accounts in this office before the same, with the vouchers and property returns, are transmitted to the Third Auditor of the Treasury for adjustment by that officer, as provided by law. These accounts are thus examined in the account branch of the office. Besides making this examination, a book account is kept of the individual disbursements of the officers.

**159.** The duties performed in the finance branch of the office embrace action on estimates made by disbursing officers of the Quartermaster's Department for funds for the purchase of supplies and for the other objects of appro-

priations required by this branch of the service. Such action includes the preparation of requests for remittances to disbursing officers founded on such estimates.

**160.** The inspection branch of the office receives inventory and inspection reports of supplies, and the reports of the proceedings of boards of survey. It enters in books the letters received and written and indorsements made, and keeps the record of duty reports of officers of the Quartermaster's Department. It prepares the monthly roster of officers of that department, keeps all letters and papers relative to the assignment to duty of officers, also to the distribution of hired civilians therein, and relative individually to all officers and employees.

**161.** The clothing branch of the office keeps the account of clothing and equipage and clothing material manufactured and purchased at the principal depots of the Quartermaster's Department; the quantity sold, lost, and issued to the army; the amount expended on account of these supplies and for the preservation of the same; the amounts received from the sale of surplus, unserviceable, damaged, and other description of articles sold at the principal depots and posts; and exhibits the classification of articles, and other details of this branch of supply for the army. This division of the office also receives claims on account of clothing and equipage, and examines the same for reference to the accounting officers.

**162.** Another branch of this office has charge, by assignment of the Quartermaster-General, of matters pertaining to indebted railroad companies; to regular and miscellaneous supplies, transportation, barracks and quarters; to miscellaneous claims, and claims under the act of July 4, 1864, arising from the seizure or receipt by officers of the army, during the rebellion of 1861, of quartermaster's supplies from loyal citizens. This branch keeps the account

of the indebtedness of such railroad companies, including principal and interest on their purchase, of railroad material, rolling-stock, &c., which had been in use by the United States and remained on hand at the close of hostilities. It also has charge of the interests of the Government in the matter of transportation of troops and munitions of war over land-grant railroads, which by the terms of such grants are under stipulation to perform such transportation free from toll or other charge.

**163.** This branch receives and acts upon all estimates of quartermasters of funds required for annual supplies and expenditures; also miscellaneous estimates and requisitions for funds. It also prepares estimates for appropriation by Congress to meet the annual expense of the regular supplies for the Quartermaster-General's Department of the army, of transportation of the army, of barracks and quarters, &c.

**164.** This branch receives and files contracts made for the supply of forage, fuel, clothing, camp and garrison equipage, for horses, for transportation, for buildings, harness, miscellaneous services, &c. It makes and keeps a record of details furnished by the numerous reports of officers of the purchases made and moneys disbursed, as regards the principal objects of expenditure.

**165.** The claims received in the office of the Quartermaster-General are of three classes, viz.: claims for transportation of troops, &c.; claims under the act of July 4, 1864, before referred to; and miscellaneous claims. These here receive an administrative examination and scrutiny, and if approved, in whole or in part, are passed to the office of the Third Auditor for adjustment.

### III. OFFICE OF THE PAYMASTER-GENERAL.

**166.** This office is under the charge of the Paymaster-General of the Army, and gives its attention to the pay-

ments made to officers and men of the army for services. It receives from paymasters their estimates of funds required, abstracts of payments accompanied by the vouchers, general accounts current, and the monthly statements of funds, disbursements, &c. These accounts receive administrative examination in this office, and are afterwards transmitted to the Second Auditor for adjustment.

**167.** This office prepares the estimates upon which the annual appropriations by Congress for pay of the army are based. It keeps accounts or records of receipts, disbursements, and suspensions under each head of appropriation for pay of the army. It keeps also a record showing the deposits made with the paymasters by the enlisted men, according to the provisions of the act of May 15, 1872. These deposits are authorized to be made in sums not less than five dollars, and are accounted for by paymasters as other public funds, and passed to the credit of the appropriation for pay of the army. For any sum not less than fifty dollars, deposited for a period of six months or longer, the soldier on his final discharge is entitled to receive interest at the rate of four per cent. per annum.

#### IV. THE OFFICE OF THE COMMISSARY-GENERAL.

**168.** This office is under charge of the Commissary-General of the Army, and transacts all necessary business connected with the direction of that office over the supplies of subsistence stores, and over the means devised for the purchase and distribution of such stores, and the proper and most efficient mode of maintaining the army.

**169.** Accordingly, it receives all reports of the various commissary officers as to such purchase, transportation, and distribution; all reports as to advertisements for proposals to furnish the same, and as to contracts entered into. It receives also from such officers all contracts made by them, which are placed on file, as required by law.



It also receives all accounts of such officers for disbursements and receipts of funds, together with their vouchers and returns of provisions and commissary property. These accounts undergo a preliminary examination in this office, and are transmitted for adjustment to the Third Auditor of the Treasury.

**170.** This office also receives all claims presented under the act of July 4, 1864, (Stats. 13, p. 381,) for the value of subsistence stores received or seized by officers of the army from loyal citizens in the war of the rebellion of 1861, not residents of States in rebellion; also all claims under the joint resolution of Congress of July 25, 1866, and the act of March 2, 1867, (Stats. at Large, vol. 14, pp. 364, 422,) for commutation of rations to United States soldiers while prisoners of war during that rebellion; also ordinary and miscellaneous claims for subsistence, &c., furnished the army. These several classes of claims receive an administrative examination only in this office, whereupon they are transferred to the Third Auditor's office for adjustment.

#### V. THE OFFICE OF THE SURGEON-GENERAL.

**171.** This office is under the direction of the Surgeon-General of the Army. It has charge of matters of business connected with the expenditure of moneys, appropriated for the medical and hospital service of the army, for the relief of sick and discharged soldiers, for the purchase of appliances for disabled soldiers, for the support of the army Medical Museum, and for the publication of the medical and surgical history of the war.

**172.** It receives and acts on requisitions of medical officers for medical supplies; also on the returns of officers of supplies received, issued, and remaining on hand; and on estimates of such officers as to supplies required.

It receives and acts upon calls of the Commissioner of Pensions and the Adjutant-General for information from the records as to the cause of death of deceased soldiers. It keeps a register of surgical data of the army, derived from the reports and returns of the medical officers, a list of the wounded, together with the details of the most important cases, and compiles the surgical statistics of the war of the rebellion of 1861, as well as of the present Indian hostilities.

#### VI. THE OFFICE OF THE CHIEF OF ENGINEERS.

**173.** This office is under the direction of the Chief of Engineers, a brigadier-general on the staff of the General of the Army. It has a supervision over the disbursement of moneys out of the various appropriations for public works, including fortifications, river and harbor works and improvements, surveys of military and wagon roads, and explorations, sea-coast and frontier defenses. It also receives accounts of engineer disbursing officers and property returns, and gives them administrative action, preliminary to adjustment by the Third Auditor of the Treasury.

**174.** These duties are distributed to three divisions of the office, viz.: to one division, those pertaining to fortifications, battalion and engineer depots, lands, armaments, personnel, &c.; to another, those relating to river and harbor improvements, &c.; to another, those concerning property accounts, estimates, funds, surveys of the lakes, explorations, maps, instruments, &c."

#### VII. THE OFFICE OF THE CHIEF OF ORDNANCE.

**175.** This office is under charge of the Chief of Ordnance, who is a brigadier-general of the army and is on the staff of the General.

**176.** The duties of his office, as a bureau of the War

Department, have regard to the supply of ordnance and ordnance stores to the army. They embrace all matters of supervision over arsenals,—their examination, preservation, and repairs ; over sites and buildings for magazines ; over the manufacture and preservation of arms, ordnance, ordnance stores and material, and their distribution to the army or to organized bodies authorized to receive the same ; also over the accounts of disbursing officers and the expenditure of moneys under appropriations made by Congress for this branch of the service ; also over the sales of ordnance stores ; also over miscellaneous receipts by ordnance officers, and the covering of the moneys into the Treasury.

#### VIII. THE OFFICE OF MILITARY JUSTICE.

**177.** This office is under charge of the Judge Advocate-General of the Army. It receives and makes a record of all court-martial proceedings, consisting of the two classes of general courts-martial and garrison and regimental courts-martial. It furnishes abstracts of proceedings of trials, upon official application of the War and Treasury Departments ; also supplies copies of records of such trials to parties tried by a general court-martial, upon demand made by themselves or by others in their behalf, to which they are entitled in accordance with Article 114 of the Articles of War. It also furnishes special reports upon court-martial proceedings and on applications for remission of sentence ; also upon miscellaneous questions of law submitted by the War Department. The Judge Advocate-General, besides being an officer of the army on the staff of the General thereof, occupies a position analogous in its duties to that of solicitor of a department. In this regard he is the law adviser of the Secretary of War. The duties of the office, as a bureau of the War Department, are to a

large extent made up of the consideration of questions of law arising in the administration of that department. As Judge Advocate-General he reviews court-martial proceedings for the action of the Executive in approval or disapproval of the findings and sentence, or in the exercise of his clemency to the offender. In these respects the head of this office is assisted by a corps of judge advocates of the army, or by such of them as may be detailed to bureau duty.

#### IX. THE OFFICE OF THE INSPECTOR-GENERAL.

**178.** This office is in charge of an Inspector-General of the Army, and its duties, or the duties of the officer in charge, are confined to the supervision and direction of the affairs of the inspection service of the army.

These embrace investigations by the officers of this branch of the service as to personnel and material of the army; the inspection of military posts, barracks and quarters, buildings, depots, and troops; as to the discipline of the troops and their employment; as to the pay of the army, and the deposits made of moneys by enlisted men. They embrace also the inspection of recruiting stations and recruiting, and, in fact, a careful and searching inquiry into the manner in which all military affairs in camp are conducted. Under a special act of Congress of April 20, 1874, these officers scrutinize frequently the accounts of disbursing officers of the army, and make critical investigations as to the necessity and economy of the expenditures, as well as to the conformity of those officers to the laws appropriating the money.

## CHAPTER V.

## THE DEPARTMENT OF THE TREASURY.

**179.** This department had its origin in the act of Congress of September 2, 1789, and is the third of the executive departments in the order of date. Numerous amendments and enactments have since added to its business and increased its proportions. Its present organization is derived from comparatively recent legislation, contained in an appropriation act of March 3, 1875. (Stats. 18, p. 396.)

**180.** The head of the department is the Secretary of the Treasury. There are also two Assistant Secretaries of the Treasury, whose relative rank and official duties are not prescribed by law, but are designated and assigned them by the head of the department.

Following these is the Chief Clerk. The further general organization of the department is made up of numerous bureaus, each having its head, who, while under the general supervision of the Secretary of the Treasury, has, nevertheless, certain well-defined duties and independent functions prescribed by statute.

**181.** The bureaus referred to are those of the  
First Comptroller of the Treasury.

Second Comptroller of the Treasury.

Commissioner of Customs.

First Auditor.

Second Auditor.

Third Auditor.

Fourth Auditor.

Fifth Auditor.

Auditor of the Treasury for the Post Office Department.

Register of the Treasury.

Treasurer of the United States.

Comptroller of the Currency.

Commissioner of Internal Revenue.

**182.** The office of the Secretary of the Treasury and the several bureaus mentioned have respectively their distinct organization into divisions and subdivisions. The duties of each of these divisions are prescribed and regulated by the head of the department or bureau.

They will be referred to hereinafter in detail under an appropriate heading.

**183.** All claims and demands whatever, by the United States or against it, and all accounts whatever in which the United States is concerned, either as debtor or creditor, are by the statutes required to be settled and adjusted in this department. (R. S., § 236.)

**184.** In all matters of accounts, receipts, expenditures, estimates, and appropriations, (excepting accounts of the Secretary of the Senate for compensation and travelling expenses of Senators,) the fiscal year of the Treasury commences on the 1st of July in each year; and all publications of accounts of receipts and expenditures are required to be prepared for the period thus established. (R. S., § 237.)

**185.** Separate accounts are required to be kept in this department of all moneys received from internal duties or taxes in each of the States, Territories, and collection districts, and of the amount of each species of duty and tax that shall accrue, so as to exhibit, as far as may be, the amount collected from each source of revenue, with the moneys paid as compensation and for allowances to the officers of revenue employed in each of the respective States, Territories, and collection districts. (R. S., § 239.)

**186.** Accounts for contingent expenses and for furni-

ture and repairs for the bureaus of the Treasury Department are required to be kept in detail by the superintendent of the Treasury building, and can be allowed only on his certificate that the prices paid are just and reasonable. (R. S., § 240.)

**187.** Persons appointed to the office of Secretary of the Treasury, First Comptroller, First Auditor, Treasurer, or Register, are prohibited by law, under severe penalties, from being directly or indirectly concerned or interested in trade or commerce, in any sea vessel, public lands or other public property, or public securities of a State or of the United States, and from taking to his own use any emolument or gain for negotiating or transacting any business in the Treasury Department other than is allowed by law. Penalties are likewise imposed by the statute upon any clerk employed in the Treasury Department who carries on any trade or business in the funds or debts of the United States or of any State, or in any kind of public property, or who transacts any business in the department for emolument or gain. (R. S., § 243.)

#### I. THE SECRETARY OF THE TREASURY.

**188.** It is the duty generally of the Secretary of the Treasury to manage and control the fiscal affairs of the country. It is specially prescribed by law that he shall from time to time digest and prepare plans for the improvement and management of the revenue and for the support of the public credit; that he shall superintend the collection of the revenue; prescribe forms of keeping and rendering the public accounts, and of making returns; grant, under the limitations established by law, all warrants for moneys to be drawn from the Treasury in pursuance of appropriations made by Congress; make report and give information to either branch of the National Legislature,

in person or in writing, as may be required, respecting matters referred to him by either body or appertaining to his office. (R. S., § 248.)

**189.** The duties and functions of this officer may, for greater convenience, be arranged under the following heads, viz.:

1. The Collection of the Revenue.
2. The Safe-keeping and Disbursement of the Public Money.
3. The Support and Management of the Public Credit.
4. The Interests of Commerce and Navigation.
5. The Management of the Public Accounts.
6. The Public Property and Miscellaneous.

The organization of the office—to be referred to somewhat in detail hereafter—has special reference to this or a similar classification of the powers, functions, and duties of the head of the department. These, as may be imagined from a contemplation of the vast interests and resources of the nation, are exceedingly numerous. They embrace provisions scattered through the statutes, some originating with the inception of the Government, but most of them having been brought to life to meet some great want of the time, and to keep pace with the remarkable expansion of our population, territory, resources, and commercial interests.

To specify particularly, under the headings before mentioned, we commence with—

*1. The Collection of the Revenue.*

**190.** The Secretary of the Treasury directs the superintendence of the collection of the duties on imports and tonnage. He is required also to issue from time to time instructions and regulations for the enforcement of the revenue laws, and in that behalf to prescribe proper forms



for entries, oaths, bonds, and other papers. (R. S., §§ 249, 251.)

**191.** He may discontinue all ports of delivery the revenue received at each of which does not amount to ten thousand dollars a year. (R. S., § 253.)

**192.** He may employ not more than three persons to assist the proper officers of the Government in discovering and collecting moneys withheld from the United States, upon such terms and conditions as he shall deem best for the interests of the United States, the compensation therefor to be paid such persons only out of the money or property secured; and such persons so employed to first set forth fully, in a written statement under oath, the character of the claim out of which they propose to recover or assist in recovering moneys for the United States, the laws by the violation of which the same have been withheld, and the name of the person, firm, or corporation withholding such moneys. (R. S., § 256.)

**193.** He is required to report annually to Congress the rules and regulations established by him to secure a just and impartial appraisal of all goods, wares, and merchandise imported into the United States, the actual value thereof, and the number of square yards, parcels, or other quantities thereof, together with his reasons for making such rules. (R. S., §§ 257, 2949.)

**194.** He is required to furnish the Congressional Printer, on or before the first day of November in each year, the manuscript, prepared for printing, of a condensed statement of the aggregate amount of exports and imports from foreign countries during the preceding fiscal year. (R. S., § 265.)

**195.** He is required to prescribe the duties of the Deputy Commissioner of Internal Revenue. (R. S., § 323.)

**196.** He may instruct United States attorneys not to appear in defense of collectors or other officers of the rev-

enue, in suits against them for acts done by them, or for moneys exacted by or paid such officers, and by them deposited in the Treasury. (R. S., § 771.)

**197.** He is specially authorized to make regulations for the free entry of the following :

Goods which have been wrecked for two years within the limits of the United States, abandoned by the owner, and landed by the person who shall raise the vessel.

The produce of the forests of the State of Maine upon the St. John and the St. Croix Rivers and tributaries, owned by American citizens, sawed or hewed in the Province of New Brunswick by American citizens, and being unmanufactured in whole or in part. (R. S., §§ 2508, 2509.)

Machinery brought into the country for repair, to be hence thereafter exported. (R. S., § 2511.)

Paintings, statuary, and photographic pictures imported for exhibition by any association duly authorized for the promotion and encouragement of science, art, and industry, and not intended for sale. (R. S., § 2512.)

Lumber, timber, Manila hemp, iron and steel rods, bars, spikes, nails, bolts, and copper and composition metal necessary for, and which may be shown to have been used in, the equipment and construction of vessels engaged in the foreign trade, including the trade between the Atlantic and Pacific ports, &c. (R. S., § 2513.)

All articles of foreign production needed for the repair of American vessels engaged exclusively in the foreign trade. (R. S., § 2514.)

**198.** He shall give collectors of districts for which no examiner of drugs, medicines, and chemicals is provided, such instructions as he may deem necessary to prevent the importation of adulterated and spurious drugs and medicines. (R. S., § 2612.)

**199.** He is authorized to clothe a deputy collector at

a port other than the principal port of entry with all the powers of the principal appertaining to official acts, and to require such deputy to give bond, &c. (R. S., § 2633.)

**200.** He may appoint special agents, not exceeding twenty in number, to examine custom-houses and to prevent and detect frauds on the customs revenue, and issue regulations for the government of such officers. (R. S., §§ 2649, 2650, 2651.)

**201.** In case of difficulty arising in the true construction or meaning of any part of the revenue laws, the decision of the Secretary of the Treasury is by law conclusive and binding upon all officers of customs, whose duty it is to carry into effect all instructions of the Secretary of the Treasury relative to the execution of those laws. (R. S., § 2652.)

**202.** He is authorized in his discretion to abolish or suspend the office of naval officer, or any other subordinate office, in any collection district, except in Boston, New York, Philadelphia, Baltimore, Charleston, Savannah, Portland in Maine, and San Francisco, and to assign the duties of the abolished office to a deputy collector or inspector of customs. (R. S., § 2653.)

**203.** When in the opinion of the Secretary of the Treasury the fees and emoluments of any collector or principal officer of customs are insufficient to afford a reasonable compensation for the services of such officer, after payment from the same of reasonable incidental expenses of the office, the Secretary may direct that so much of those expenses as shall seem to him just shall be paid out of the appropriation for defraying the expenses of collecting the revenue. (R. S., § 2692.)

**204.** He may increase the compensation of inspectors of customs in such ports as he may deem it advisable so to do, and may designate, by adding to the present compen-

sation of such officers, a sum not exceeding one dollar per day. (R. S., § 2737.)

**205.** Whenever it has become impracticable for a person desiring to make entry of merchandise to produce at the time the required invoice, the Secretary of the Treasury may authorize the entry of such merchandise upon such terms and in accordance with such regulations as he may prescribe. And he is invested with the like power of remission in cases of forfeiture arising from neglect of the provisions as to invoices, as in other cases of forfeiture under the revenue laws. (R. S., § 2858.)

**206.** He is required to select and furnish to the collectors of such ports of entry as may be necessary the standard by which the color and grades of sugars are to be regulated, at such times and in such manner as he may deem expedient. (R. S., § 2914.)

**207.** Also, by regulation, to prescribe that samples of sugar shall be taken by the proper officers in such manner as to ascertain the true quality of the same. (R. S., § 2915.)

**208.** He may, under the direction of the President, adopt such hydrometer as he may deem best calculated for the purpose of ascertaining the proof of liquors. (R. S., § 2918.)

**209.** He may authorize the collector of any district, in the case of an incomplete entry of merchandise, to take bond that the owner, importer, or consignee will within a reasonable time produce such proof as may be practicable, which will enable the collector to ascertain the class or description of manufacture or rate of duty to which such merchandise is liable. (R. S., § 2925.)

**210.** He may entertain, under certain specified conditions, appeals made to him by importers from the decisions of collectors assessing duties, and as to all fees, charges,

and exactions on the tonnage of a vessel or on imported merchandise. (R. S., §§ 2931, 2932.)

**211.** He may direct the appraisers for any collection district to attend in any other collection district for the purpose of appraising merchandise imported therein. (R. S., § 2947.)

And he is required from time to time to establish such rules and regulations to secure a just, faithful, and impartial appraisal of all merchandise imported into the United States, and just and proper entries of the actual market value or wholesale price thereof, and of the square yards, parcels, or other quantities, as the case may require, and of the actual market value or wholesale price of each of them. Such rules as he may thus prescribe, he is required to report to Congress at its next session after making the same, together with the reasons therefor. (R. S., § 2949.)

**212.** He may lease such warehouses as he shall deem necessary for the storage of unclaimed or other goods. He may also constitute as bonded warehouses, cellars or vaults of stores for the storage of wines and distilled spirits, and yards for the storage of coal, mahogany, and other wood and lumber, under the same rules and regulations as are required in the storage of other merchandise. (R. S., § 2958.) He may also bond parts of such buildings, likewise, for the storage of grain. (R. S., § 2959.) He may also bond private warehouses for the storage of imported goods, under certain conditions. (R. S., §§ 2960, 2961.)

**213.** In case of the sale of merchandise remaining in bonded warehouses over three years, the Secretary of the Treasury may pay over to the owner, importer, or consignee the proceeds, after the deduction of duties, charges, and expenses. (R. S., § 2972.)

**214.** He may extend to the vessels of war of any foreign nation the privilege of purchase free of duty from

public warehouse, provided such nation reciprocates such privilege to vessels of war of the United States in its ports. (R. S., § 2982.)

**215.** He is authorized to abate or refund duties upon merchandise injured or destroyed, in whole or in part, by accidental fire or other casualty, while the same remained in the custody of the officers of customs in any public or private bonded warehouse, in the appraiser's stores undergoing appraisal, or while in transportation under bond, or in the custody of the customs officers and not in bond, or while within the limits of a port of entry and before being landed, and to cancel any warehouse bond or bonds for the same, and to enter satisfaction thereon in whole or in part, as the case may be. (R. S., § 2984.)

**216.** He may designate common carriers for the transportation of merchandise entered at one port and designed for another, and exact from them bond with sufficient surety. (R. S., § 2993.)

**217.** He may also authorize the establishment of bonded warehouses exclusively appropriated to the reception of merchandise for transportation, where its immediate transfer to the transporting car, vessel, or vehicle is impracticable. (R. S., § 2996.)

He may prescribe the routes of transit for merchandise withdrawn under bond, without payment of duties, from a bonded warehouse in one collection district to be transported to a bonded warehouse in another collection district; also the form of bond to be given on entry, and the time for the delivery of the merchandise. (R. S., §§ 3000, 3001.)

**218.** He may also prescribe the routes of transit of goods duly entered and bonded and withdrawn from warehouse for immediate transportation, without payment of duties, to Chihuahua in Mexico. Also of goods entered and bonded

at Brownsville, in the district of Brazos de Santiago, or imported and bonded at any other port of the United States, and transported thence in bond and duly rewarehoused at Brownsville, and withdrawn for immediate exportation, without payment of duties, to ports and places in Mexico. (R. S., § 3002.)

**219.** Whenever it shall be shown to the satisfaction of the Secretary of the Treasury that in any case of unascertained duties, or duties or other moneys paid under protest and appeal, more money has been paid to the collector than the law requires, or in any case that more moneys have been so paid, and the party has failed to comply with the requirements of law relating to appeals to the Secretary of the Treasury, owing to circumstances beyond his control, that officer may draw his warrant upon the Treasurer directing a refund of the overpayment. (R. S., §§ 3012½, 3013.)

**220.** Whenever an exporter entering any merchandise for the benefit of drawback shall not have completed such entry according to law, but shall offer to do so after the expiration of the period, the Secretary of the Treasury may, upon application setting forth the cause of the omission under oath, accompanied by a statement from the collector of all the circumstances attending the transaction, and being satisfied that the omission was without intent to evade the law or defraud the revenue, direct the entry to be completed and the proper certificates or debentures to be issued. (R. S., § 3037.)

**221.** The Secretary of the Treasury may determine whether a debenture shall be granted or not, where the amount exceeds one hundred dollars, notwithstanding the same may have been refused by the collector on the ground of error or fraud in the transaction. (R. S., § 3042.)

**222.** When the proofs requisite for the cancellation of an export bond are not and cannot be produced because

of loss by sea, or capture or other unavoidable accident, the Secretary of the Treasury may receive such other proofs, allowing a reasonable extension of time for their production; or, if he is satisfied with the proofs already adduced, he may direct the bond of the exporter to be cancelled. (R. S., § 3047.)

**223.** In case of a sale by a collector or other officer of goods seized for violation of the customs revenue laws, the value whereof does not exceed five hundred dollars, the Secretary of the Treasury may remit the forfeiture and restore the proceeds to the owner, if application is made within three months, and the proof offered is sufficient to satisfy that officer that the forfeiture was incurred without willful negligence or intent to defraud the revenue on the part of the owner. (R. S., § 3078.)

**224.** The Secretary of the Treasury may allow United States attorneys reasonable compensation for services and expenses in the prosecution of fines and personal penalties reported to them by collectors as having been incurred through violations of the revenue laws. (R. S., § 3085.)

**225.** He is authorized to remit a forfeiture incurred by a vessel licensed for the foreign and coasting trade on the northern, northeastern, and northwestern frontiers, failing to make entry and to pay duties on the equipments purchased or on the expenses of repairs made in a foreign country; provided the owner or master shall furnish good and sufficient evidence that such vessel, while in the regular course of her voyage, was compelled by stress of weather or other casualty to put into such foreign port, and to purchase the said equipments and make the said repairs in order to enable her to reach in safety her place of destination. (R. S., § 3115.)

**226.** He may, with the approbation of the President, provided the latter shall be satisfied that similar privileges



are extended to vessels of the United States in the colonies hereafter mentioned, and under regulations to protect the revenue from fraud, permit vessels laden with the products of Canada, New Brunswick, Nova Scotia, Newfoundland, and Prince Edward Island to load or unload at any port of the United States which he may designate. (R. S., § 3129.)

**227.** He may make additional allowances, as compensation, to internal-revenue collectors, beyond the compensation provided by law, in cases where, by reason of the territorial extent of the district or the amount of the taxes collected, or other circumstances, it may seem just to make such allowances; provided the net compensation of a collector shall not exceed four thousand five hundred dollars per year. (R. S., § 3145.) He may also extend such allowances, within prescribed limits, to a deputy collector of internal revenue who has performed or may perform the duties of a collector, in case of a vacancy in the office of collector. (R. S., § 3150.)

**228.** He may designate, in any port of the United States wherein there is more than one collector of internal revenue, one of them to have charge of all matters relating to the exportation of articles subject to tax under the internal-revenue laws. (R. S., § 3161.)

**229.** He may award to any person making complaint, and who shall prosecute to judgment or conviction any case of fine, penalty, or forfeiture incurred for a violation of internal-revenue laws, the compensation or allowance which may be forfeited by a collector of internal revenue who fails in his duty to report such case to the proper district attorney within the prescribed time. (R. S., § 3164.)

**230.** Upon application of a party entitled to receive the same, he may restore the surplus of proceeds of property sold under distraint for internal-revenue taxes, which

surplus may have been previously paid into the Treasury. (R. S., § 3195.)

**231.** The Secretary of the Treasury, upon receiving satisfactory proof of the actual destruction, by accidental fire or other casualty, and without fraud, collusion, or negligence of the owner, of any distilled spirits, while the same remained in the custody of an internal-revenue officer in any distillery warehouse or bonded warehouse of the United States, and before the tax thereon has been paid, is authorized to abate the amount of internal taxes accruing thereon, and to cancel any warehouse bond, or enter satisfaction thereon in whole or in part, as the case may be. He is also authorized to refund such taxes as may have been collected since the destruction of such spirits. (R. S., § 3221.)

**232.** He may advise the Commissioner of Internal Revenue on the subject of the compromise of any civil or criminal case arising under the internal-revenue laws where suit is not commenced, and consent to such a compromise ; and in case where suit has been commenced, he may so advise that officer and consent to a compromise, on the recommendation of the Attorney-General. He may also, in connection with the Attorney-General, consent in writing to the discontinuance or *nolle prosequi* of any prosecution under section 3257 of the Revised Statutes, viz., against distillers and their property, for fraud or attempted fraud on the revenue. (R. S., §§ 3229, 3230.)

**233.** He may grant permits, under certain prescribed conditions, to any incorporated or chartered scientific institution or college of learning to withdraw alcohol in specified quantities from bond, without payment of the internal-revenue tax on the same or on the spirits from which the alcohol has been distilled, for the sole purpose of preserving specimens of anatomy, physiology, or natural history

belonging to such institution, or for use in its chemical laboratory. (R. S., § 3297.)

**234.** A person who fraudulently claims or seeks to obtain allowance of drawback shall forfeit triple the amount wrongfully sought to be obtained, or the sum of five hundred dollars, at the election of the Secretary of the Treasury. (R. S., § 3443.)

**235.** The Secretary of the Treasury may, in connection with the Commissioner of Internal Revenue, and under certain restrictions specified, alter, renew, or change the form, style, and device of any stamp, mark, or label used under any provision of the law relating to distilled spirits, tobacco, snuff, and cigars, when in his judgment and that of the Commissioner it may be necessary for the collection of revenue tax or the prevention or detection of frauds on the revenue. (R. S., § 3446.)

**236.** He may restore to the owner the proceeds of goods sold by the collector of internal revenue as subject to forfeiture under the revenue laws, and not exceeding in value the sum of five hundred dollars, when application is made within one year from the day of sale, and he is satisfied from the proof, furnished in such manner as he shall prescribe, that the applicant at the time of seizure and sale and during the intervening time was absent from the United States, or in such circumstances as prevented him from knowing of the seizure, and that he did not know of the same, and also that the forfeiture was incurred without willful negligence or any intention of fraud on the part of the owner of the property. If no application shall be made for such restoration of the proceeds within one year as prescribed, the Secretary of the Treasury shall cause such proceeds to be distributed according to law. (R. S., § 3461.)

**237.** He may authorize the Commissioner of Internal Revenue to pay such sums, not exceeding the amount ap-

propriated therefor, as he may deem necessary for detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws or conniving at the same, in cases where such expense is not otherwise provided for by law. (R. S., § 3463.)

**238.** He may inquire into the circumstances of a debtor imprisoned upon execution issued from any court of the United States for a debt due to the United States which the debtor is unable to pay, and upon satisfactory proof that the debtor is unable to pay the said debt, and has not concealed his property or made any conveyance of his estate in trust for himself or with intent to defraud the United States, he is authorized to receive from such debtor any deed, assignment, or conveyance of property, or any collateral security, and thereupon, on compliance with such terms as he may judge reasonable, to issue his order to the keeper of the prison directing him to discharge the debtor from imprisonment. (R. S., § 3471.)

**239.** The Secretary of the Treasury is required to retain any moneys due on any account from the United States to any State, or so much thereof as may be necessary, and apply the same to the payment of principal and interest in default on stocks or bonds issued or guaranteed by such State and held by the United States in trust. (R. S., § 3481.)

**240.** He may, after a week's notice to the public, sell and convey any real estate no longer used for light-house purposes. (R. S., § 4675.)

**241.** He is directed to withhold all payments to any railroad company and its assigns, on account of freights or transportation over its road of any kind, to the amount of payments made by the United States for interest upon bonds of the United States issued to any such company, and which shall not have been reimbursed, together with

the five per centum of net earnings due and unapplied, as provided by law. (R. S., § 5260.)

**242.** He is authorized to remit, in whole or in part, on such conditions and under such regulations, not inconsistent with law, as he may prescribe, the additional duty secured by a bond given for the transportation of merchandise from a port in one collection district to a port in another collection district; provided that it shall be proved to his satisfaction that the failure to transport and deliver the merchandise according to the conditions of the bond occurred without willful negligence or fraudulent intent on the part of the obligors. (R. S., § 3001.)

**243.** Whenever any person who shall have incurred any fine, penalty, forfeiture, or disability, or may be interested in any vessel or merchandise the appraised value of which is not less than one thousand dollars, seized or subject to seizure, forfeiture, or disability by authority of any provisions of law for imposing or collecting any duties or taxes, or relating to registering, recording, enrolling, or licensing vessels, or providing for the suppression of insurrections or unlawful combinations against the United States, shall prefer his petition to the judge of the district in which such fine, penalty, forfeiture, or disability has accrued, or in which the property is situated, truly and particularly setting forth the circumstances of his case, and praying for relief, it is provided that the judge shall inquire, in a summary manner, into the circumstances of the case; first causing reasonable notice to be given to the person claiming such fine, penalty, or forfeiture, and to the attorney of the United States for such district, that each may have an opportunity of showing cause against the mitigation or remission thereof; and shall cause the facts appearing upon such inquiry, together with the evidence, to be stated and annexed to the petition, and to be transmitted to the Secre-

tary of the Treasury. The Secretary thereupon has power to mitigate or remit such fine, &c., or remove such disability, or any part thereof, if in his opinion the same was incurred without willful negligence, or any intention of fraud in the person incurring the same; and to direct the prosecution, if any has been instituted for the recovery thereof, to cease and be discontinued, upon such terms or conditions as he may deem reasonable and just. (R. S., § 5292; act June 22, 1874, §§ 17, 18.)

**244.** He is authorized to prescribe such rules and modes of proceeding to ascertain the facts upon which an application for remission of a fine, penalty, or forfeiture is founded, as he deems proper, and upon ascertaining them to remit the fine, penalty, or forfeiture, if in his opinion it was incurred without willful negligence or fraud, in either of the following cases:

First. If the fine, penalty, or forfeiture was imposed under authority of any revenue law, and the amount does not exceed one thousand dollars.

Second. Where the case occurred within either of the collection districts in the States of California and Oregon.

Third. If the fine, penalty, or forfeiture was imposed under authority of any provision of law relating to the importation of merchandise from foreign contiguous territory, or relating to manifests for vessels enrolled or licensed to carry on the coasting trade on the northern, northeastern, and northwestern frontiers.

Fourth. If the same was imposed by authority of any provisions of law for levying or collecting any duties or taxes, or relating to registering, recording, enrolling, or licensing vessels, and the case arose within the collection district of Alaska, or was imposed by virtue of any provisions of law relating to fur-seals upon the islands of St. Paul and St. George. (R. S., § 5293.)

**245.** The Secretary of the Treasury may, upon application, remit or mitigate any fine or penalty provided for in the laws relating to steam vessels, or discontinue any prosecution to recover penalties denounced in such laws, excepting the penalty of imprisonment or of removal from office, upon such terms as in his discretion shall seem proper. And all rights granted to informers by such laws are held subject to the power of remission, except in cases where the claims of any informer shall have been determined by a competent court prior to the application. He has authority to ascertain the facts upon all such applications in such manner and under such regulations as he may deem proper. (R. S., § 5294.)

**246.** It is made his duty to afford suitable compensation out of moneys specifically appropriated, in certain cases, under the customs revenue laws, to officers of customs and other persons who shall detect and seize goods in the act of being smuggled, or which have been smuggled, such compensation not to exceed one-half the net proceeds resulting from such seizure. (Act June 22, 1874, Stats. 18, p. 186.)

**247.** It is made his duty, in granting permits for the establishment of a general-order warehouse, to require such warehouse to be located contiguous or as near as may be to the landing places of steamers and vessels from foreign ports. (Act June 22, 1874, Stats. 18, p. 191.)

**248.** He is directed to require payment by the railroad companies of all sums of money due or to become due the United States for the five per centum of the net earnings provided for by the act entitled "An act to aid in the construction of a railroad and telegraph line from the Missouri River to the Pacific Ocean, and to secure to the Government the use of the same for postal, military, and other purposes," approved June 1, 1862, or by any other act, in

relation to the companies named, or any other of such companies. In case of neglect of either of the said companies to pay the same within sixty days after demand therefor made upon the treasurer of such company, he must certify that fact to the Attorney-General, who is required thereupon to institute the necessary suits for collection in the proper Circuit Court of the United States. (Act June 22, 1874, ch. 414.)

**249.** When the Secretary of the Treasury shall be of opinion that any duties have been assessed and collected in accordance with any decision of his department previously made, under an erroneous view of the facts in the case, he may authorize a reëxamination and reliquidation in such case, and make refund in accordance with existing laws, as the facts so ascertained shall in his opinion justify; provided protest and appeal shall have been made as required by law. (Act March 3, 1875, ch. 136.)

**250.** No ruling or decision once made by the Secretary of the Treasury, giving construction to any law imposing duties, may be reversed or modified adversely to the United States by the same or a succeeding Secretary, except on concurrence in an opinion of the Attorney-General recommending the same, or in accordance with a judicial decision of a Circuit or District Court of the United States conflicting with such ruling or decision, and from which the Attorney-General shall certify that no appeal or writ of error will be taken by the United States; provided that the Secretary of the Treasury may decline to acquiesce in the judgment, decision, or ruling of an inferior court upon any question affecting the interests of the United States, when in his opinion such interests require a final adjudication in a court of last resort. He is required, in his annual report to Congress, to give a detailed statement of the various sums of money refunded under any act relating to the revenue;



also to submit therewith copies of the rulings under which repayments were made. (Act March 3, 1875, §§ 1, 2, 4.)

**251.** When any final judgment recovered against the United States, or other claim duly allowed by legal authority, is presented to the Secretary of the Treasury for payment, and the plaintiff or claimant therein is indebted to the United States, whether as principal or surety, it is required of the Secretary to withhold payment of an amount of such judgment or claim equal to the debt thus due to the United States. If such plaintiff or claimant assents to the set-off or discharges his judgment, or an amount equal to said debt or claim, the Secretary is directed to execute a discharge of the debt due from the plaintiff to the United States. But if such plaintiff or claimant denies his indebtedness to the United States, or refuses to consent to the set-off, then the Secretary must withhold payment of so much of the judgment or claim as will cover the indebtedness of the plaintiff or claimant to the United States, together with a sum sufficient to cover all legal charges and costs of prosecuting the debt of the United States to judgment. It then becomes the duty of the Secretary, if the claim of the United States is not already in suit, to prosecute the same to judgment with reasonable dispatch. And if in such action judgment shall be rendered against the United States, or the amount recovered for debt and costs shall be less than the amount so withheld, as before mentioned, the balance must then be paid over to such claimant by the Secretary, with six per cent. interest thereon from the time it has been withheld. (Act of March 3, 1875, ch. 149.)

*2. The Safe-keeping and Disbursement of the Public Money.*

**252.** The Secretary of the Treasury is required to direct the penal amount of the official bonds of all disbursing officers of his department. (R. S., § 176.)

**253.** He may delegate, under his hand and official seal, to one of the Assistant Secretaries of the Treasury, authority to sign in his stead all warrants for the payment of money into the public Treasury, and all warrants for the disbursement therefrom of money certified by the proper accounting officers of the Treasury to be due upon accounts duly audited and settled by them. (R. S., § 246.)

**254.** He is authorized to receive deposits of gold coin and bullion with the Treasurer or any Assistant Treasurer of the United States, in sums not less than twenty dollars, and to issue certificates therefor, in denominations of not less than twenty dollars each, corresponding with the denominations of the United States notes. And he may issue certificates representing coin in the Treasury in payment of interest on the public debt, which certificates, together with those issued for coin and bullion deposited, shall not at any time exceed twenty per centum beyond the amount of coin and bullion in the Treasury. These certificates are to be received at par in payment of duties on imports. (R. S., § 254.)

**255.** He is required to make, among other reports to Congress, one on the finances, containing estimates of the public revenue and expenditures for the current fiscal year; also plans for improving and increasing the revenue from time to time; also a statement of all contracts for supplies or services which have been made by him or under his direction during the year preceding; also a statement of the expenditure of moneys appropriated for the discharge of miscellaneous claims. (R. S., § 257.)

He is also required to lay before Congress at each regular session a statement of the amount of money expended at each custom-house during the preceding fiscal year, the number of persons employed, and the occupation and salary of each person at each custom-house during the same period. (R. S., § 258.)

**256.** He is required, at the expiration of thirty days from the end of each quarter, to publish in a newspaper at the seat of government a statement of the whole receipts of such quarter, specifying the amount received from customs, from public lands, and from miscellaneous sources; and also of the whole amount of payments made during the quarter, specifying the general head of appropriations, whether for the civil list, the army, the navy, Indian affairs, fortifications, or pensions. (R. S., § 266.)

**257.** The Secretary of the Treasury is directed to publish in some newspaper at the seat of government, on the first day of each month, the last preceding weekly statement of the Treasurer of the United States, showing the amount to his credit in the different banks, in the mint, or other depositories, the amount for which drafts have been given, and those remaining unpaid, and the balance remaining subject to his draft; also to specially note any changes that have been made in the depositories of the Treasury during the preceding month, and report to Congress, at the commencement of its next session, the reasons for such changes. (R. S., § 267.)

**258.** He may designate any officer of the United States who has given bonds for the faithful performance of his duties to be disbursing agent for the payment of moneys appropriated for the construction of public buildings in the district of such officer. (R. S., § 255.)

**259.** He may designate collectors of internal revenue to act as disbursing agents, in respect of the expenses of collecting the taxes and of other expenditures for the internal revenue service, within their respective districts, on giving good and sufficient bond, &c. (R. S., § 3444.)

**260.** He may designate one or more depositories in each State for the deposit and safe-keeping of money collected by virtue of the internal-revenue laws. (R. S., § 3211.)

**261.** He may issue his warrant for the payment of an allowance of drawback equal to the amount of the tax paid on fermented liquors, and on all articles mentioned in schedule A of section 3437 of the Revised Statutes, except lucifer or friction matches, cigar lights and wax tapers, when exported; provided that no allowance of drawback shall be made for any amount claimed or due less than ten dollars, nor on any article exported prior to March 31, 1868. (R. S., § 3441.)

**262.** He directs the penal amount of the official bonds of all Assistant Treasurers, and officers of any mint or assay office authorized by law to act as Assistant Treasurers, and requires such officers from time to time, as may be necessary in his discretion, to renew, strengthen, and increase their official bonds. (R. S., § 3600.)

**263.** He may employ special agents to be charged with the disbursement of public moneys, who shall give bond in such form and with such security as he may approve. (R. S., § 3614.)

**264.** It is his duty, as often as once in each week, and as much oftener as he may deem proper, to direct collectors and receivers of public moneys of every description within the District of Columbia, the cities of New York, Boston, Philadelphia, New Orleans, San Francisco, Baltimore, St. Louis, and Charleston, to pay into the Treasury all public moneys collected by them or in their hands. (R. S., § 3615.)

The like authority in the Secretary as to all other officers and persons having public moneys in their hands, is implied by section 5492 of the Revised Statutes.

**265.** In places where there is no Treasurer or Assistant Treasurer, the Secretary of the Treasury, when he deems it essential, may specially authorize in writing the deposit of public moneys intrusted to a disbursing officer for disburse-

ment in any other public depository, or authorize the same to be kept in any other manner and under such regulations as he may deem most safe and effectual to facilitate the payments to public creditors. (R. S., § 3620.)

**266.** The Secretary may, excepting as to moneys belonging to the postal service, transfer the money in the hands of any depository of public moneys to the Treasury of the United States, to the credit of the Treasurer; and he may transfer such moneys in the hands of one depository to any other depository, as the safety of the same and public convenience may seem to him to require. (R. S., § 3640.)

**267.** He is authorized to cause examinations to be made of the books, accounts, and money on hand of the several depositaries, and for that purpose to appoint special agents as may be required, and to fix their compensation, not exceeding six dollars per day and travelling expenses. (R. S., § 3649.)

**268.** He may direct, as often as he shall deem proper, each naval officer and surveyor of a port, as a check upon the assistant treasurer or the collector of customs of their respective districts; each register of a land office, as a check upon the receiver of his land office; and the director and superintendent of each mint and branch mint, as a check upon the treasurers respectively of the mints or the persons acting as such, to make examinations of the books, accounts, returns, and money on hand of the assistant treasurers, collectors, receivers of land offices, treasurers of the mints and branch mints, and persons acting as such. (R. S., § 3650.)

**269.** It is the duty of the Secretary of the Treasury to immediately suspend from duty any disbursing officer who shall exchange his funds other than for gold, silver, United States or national-bank notes, or who, when the means of his disbursements are furnished him in gold, silver, United

States or national-bank notes or drafts, shall not make payments in the funds so furnished or in funds received for the said drafts. Upon such suspension he is directed to report the same to the President, and all the facts and circumstances, to the end that such officer may be promptly removed from office or restored to duty. (R. S., § 3651.)

**270.** He may authorize the allowance to the officers whose duty it is to receive, keep, or disburse public moneys, of any necessary additional expenses for clerks, fire-proof chests or vaults, or other objects of expenditure in the safe-keeping, transferring, or disbursing of public moneys. (R. S., § 3653.)

**271.** He may authorize a compensation to be paid collectors of customs, not exceeding one-quarter of one per centum of the amount disbursed by them, from the appropriations for the construction of custom-houses, court-houses, post offices, and marine hospitals; and where there is no collector at the place of location of any of these structures he may appoint a disbursing agent for the payment of the moneys so appropriated, with such compensation as he may deem equitable. (R. S., §§ 3657, 3658.)

**272.** He, together with other heads of departments, in communicating estimates of expenditures and appropriations to Congress or to any of the committees thereof, must specify as nearly as may be convenient the sources from which such estimates are derived, and the calculations upon which they are founded, discriminating between such estimates as are conjectural and such as are framed upon actual information and applications from disbursing officers. Reference is required to be made to any law or treaty by which the proposed expenditures are respectively authorized, specifying the date, the volume or page of the statutes, or section of the act in which the authority is to be found. (R. S., § 3660.) He is required also to include in his annual

estimates such sum or sums as he may deem necessary for printing and binding, to be executed under the direction of the Congressional Printer. (R. S., § 3661.) If the estimates ask an appropriation for any new specific expenditure, such as the erection of a public building or the construction of a public work requiring a plan before the building or work can be properly completed, such estimates must be accompanied by full plans and detailed estimates of the cost of the whole work. All subsequent estimates for any such work must state the original estimated cost, the aggregate amount therefor appropriated, and the amount actually expended thereon, as well as the amount asked for the current year. And if the amount asked is in excess of the original estimate, the full reasons for the excess, and the extent of the anticipated excess, must be also stated. (R. S., § 3663.)

**273.** And when the usual items of such annual estimates for his department vary materially in amount from the appropriation ordinarily asked for the object named, and especially from the appropriation granted for the same objects for the preceding year, and whenever new items not theretofore usual are introduced into such estimates for any year, the law requires that the same shall be accompanied by minute and full explanations of all such variations and new items, showing the reasons and grounds upon which the amounts are required. (R. S., § 3664.) It is required that these estimates shall designate also the amount of the outstanding appropriation, if there be any, which will probably be required for each particular item of expenditure, (R. S., § 3665,) and the amounts respectively of appropriations made for all objects on account of the public service of the year by former acts. (R. S., § 3670.)

**274.** In the book of estimates to be prepared annually under the direction of the Secretary of the Treasury, that

officer is required to include all estimates of the several departments which by law are required to be submitted to Congress through him. (R. S., § 3669.)

**275.** All moneys appropriated to the several departments, excepting those for the payment of the postal service which are subject to the warrant of the Postmaster-General, can be drawn from the Treasury only by warrants of the Secretary of the Treasury, upon the requisitions made by the heads of those departments respectively, countersigned by the proper Comptroller and registered by the proper Auditor. (R. S., §§ 269, 273, 3673.)

**276.** All warrants drawn by the Secretary of the Treasury must specify the particular appropriation to which the same should be charged ; and the moneys paid by virtue of such warrants must, in conformity therewith, be charged to such appropriation on the books of the Secretary of the Treasury, First Comptroller, and Register. (R. S., § 3675.)

**277.** The Secretary of the Treasury is required to report to the Auditor of the Treasury, whose duty it is to settle accounts thereunder, all balances of appropriations remaining on the books without having been drawn against for two years from the date of the last appropriation ; and if it shall appear from the certificate of the Auditor that such balances will not be required in the settlement of accounts pending in his office, then the Secretary may include such balances in his surplus-fund warrant. But no appropriation for payment of interest or principal of the public debt, or other permanent appropriation, can be thus treated. (R. S., § 3691.)

**278.** A subsequent act (approved June 20, 1874 ; Stats. 18, p. 111) provides that the Secretary shall, from and after the 1st of July of each year, cause all unexpended balances which shall have remained on the books of the Treasury for two fiscal years to be carried to the surplus fund and



covered in the Treasury. From that provision is excepted, however, permanent specific appropriations, appropriations for rivers, harbors, light-houses, fortifications, public buildings, the pay of the navy and marine corps, and the appropriation of December 21, 1871, for expenses under treaty with Great Britain of May 8, 1871.

**279.** He may designate national banking associations as depositaries of public money, excepting for receipts from customs; and thereupon it is his duty to require of such associations satisfactory security, by the deposit of United States bonds and otherwise, for the safe-keeping and prompt payment of the public money deposited with them, and for the faithful performance of their duties as financial agents of the Government. (R. S., § 5153.)

*3. The Support and Management of the Public Credit.*

**280.** The Secretary of the Treasury is required to make and issue from time to time such instructions and regulations to the collectors, receivers, depositaries, officers, and others who may receive Treasury notes, United States notes, or other securities of the United States, or who may be engaged or employed in the preparation and issue of the same, as he may deem best calculated to promote the public convenience or security, and to protect the United States as well as individuals from fraud and loss. (R. S., § 251.)

**281.** He may prescribe the denominations of United States notes, not less than one dollar, and in such form as he may deem best; also the form of the notes of the fractional currency, with safeguards against counterfeiting; and he may make regulations for the exchange of the latter into United States notes in sums of not less than three dollars; also for the redemption of the same in such sums as he may prescribe. (R. S., §§ 3572, 3574.)

**282.** He may provide for the engraving and preparation and for the issue of fractional and other notes, and may make regulations for the redemption, by the issue of other notes in their place, of such notes when mutilated or defaced, and for the receipt of fractional notes in payment of debts due to the United States, except for customs, in such sums, not over five dollars, as may appear to him expedient. He may provide for such engraving, printing, and execution of the notes at the Treasury Department under his direction, if he deems it inexpedient to procure them to be engraved and printed by contract; and he may purchase and provide the machinery and materials, and employ such persons for this purpose as may be necessary. (R. S., §§ 3575, 3577, 3580.)

**283.** The Secretary of the Treasury is required to set apart as a sinking fund so much of the gold coin received from the payment of the duties on imported goods, and the interest that may accrue thereon, as may be necessary to purchase or pay within each fiscal year one per centum of the entire public debt, and to keep in the Treasury Department a detailed record of all bonds applied to that fund, and of all other United States bonds cancelled and destroyed.

**284.** He is authorized, with any coin in the Treasury which he may lawfully apply to such purpose, or which may be derived from the sale of any of the bonds which he may be authorized to dispose of for that purpose, to pay at par and cancel any six per centum bonds of the United States, of the kind known as five-twenty bonds, which have become or shall become redeemable by the terms of their issue. But the particular bonds so to be paid and cancelled are in all cases to be indicated and specified by class, date, and number, in the order of their numbers and issue, beginning with the first numbered and issued, in a public notice

to be given by him. It is provided that in three months after the date of such public notice the interest on the bonds so selected and advertised to be paid shall cease. (R. S., § 3697.)

**285.** He is required to cause to be paid, out of any money in the Treasury not otherwise appropriated, any interest falling due or accruing on any portion of the public debt authorized by law. (R. S., § 3698.)

**286.** He may anticipate the payment of interest on the public debt, by a period not exceeding one year, from time to time, either with or without a rebate of interest upon the coupons, as to him may seem expedient; and he is authorized to dispose of any gold in the Treasury of the United States not necessary for the payment of interest of the public debt; provided the obligation to create the sinking fund shall not be impaired thereby. (R. S., § 3699.)

**287.** He may purchase coin with any of the bonds or notes of the United States authorized by law, at such rates and upon such terms as he may deem most advantageous to the public interest. (R. S., § 3700.)

**288.** Whenever it appears, by clear and unequivocal proof, that any interest-bearing bond of the United States has, without bad faith upon the part of the owner, been destroyed, wholly or in part, or so defaced as to impair its value to the owner, and such bond is identified by number and description, the Secretary of the Treasury is authorized, under such regulations and with such restrictions as to time and retention, for security or otherwise, as he may prescribe, to issue a duplicate thereof, having the same time to run, bearing like interest as the bond so proved to have been destroyed or defaced, and so marked as to show the original number of the bond destroyed and the date thereof. But when such destroyed or defaced bonds appear to have been of such a class or series as has been or may be called

in for redemption before such application, it is provided that, instead of duplicates being issued thereof, they shall be paid, with such interest only as would have been paid if they had been presented in accordance with any call therefor. (R. S., § 3702.)

**289.** The owner of such destroyed or defaced bond must surrender the same, or so much thereof as may remain, and file in the Treasury a bond, in a penal sum of double the amount of the destroyed or defaced bond and the interest which would accrue thereon until the principal becomes due and payable, with two good and sufficient sureties, residents of the United States, to be approved by the Secretary of the Treasury, with condition to indemnify and save harmless the United States from any claim upon such destroyed or defaced bond. (R. S., § 3703.)

**290.** The Secretary may likewise issue a duplicate of a registered bond proved by satisfactory evidence to have been lost or destroyed, the owner to give bond as in the case of other destroyed or defaced bonds. (R. S., §§ 3704, 3705.)

**291.** He is also authorized to issue, upon such terms and regulations as he may prescribe, registered bonds in exchange for and in lieu of any coupon bonds which have been or may be lawfully issued; such registered bonds to be similar in all respects to the registered bonds issued under the acts authorizing the issue of the coupon bonds offered for exchange. (R. S., § 3706.)

**292.** He may issue an equal amount at par, of principal and interest, of five per centum bonds of the funded loan under the act of July 14, 1870, and the amendatory act of January 20, 1871, for any of the bonds of the loan of 1858 which the holders thereof may, on or before February 1, 1874, elect to exchange for the five per centum bonds of

the said funded loan, with interest from January 1, 1874. (Act December 17, 1873, Stats. 18, p. 1.)

**293.** The Secretary of the Treasury is required to make provision for the registration of the District of Columbia three-sixty-five per cent. bonds issued under authority of the act of June 20, 1874. (Stats. 18, p. 120.)

**294.** The Secretary is authorized, in order to pay certain judgments awarded by the "Court of Commissioners of Alabama Claims," to issue when necessary and sell at public sale, after ten days' notice of the time and place of sale, at not less than par in coin, a sufficient number of coupon or registered bonds of the United States, in such form as he may prescribe, in denominations of fifty dollars or some multiple of that sum, redeemable in coin, at the pleasure of the United States, after ten years from the date of issue, and bearing interest, payable quarterly in coin, at the rate of five per centum per annum. (Stats. 18, p. 248.)

**295.** He is required to issue, set apart, and hold as a permanent fund, in trust for the Ute Indians, an amount of five per centum bonds of the United States sufficient to yield an interest of twenty-five thousand dollars per annum, which interest shall be paid annually, as the President may direct, for the benefit of said Indians. (Stats. 18, p. 41.)

**296.** He is required, as rapidly as practicable, to cause the coinage of silver coins of the denominations of ten, twenty-five, and fifty cents, and to issue them through the mints, sub-treasuries, public depositaries, and post offices of the United States, in his discretion, in redemption of an equal amount and number of fractional currency of similar denominations, until the whole amount of such fractional currency outstanding shall be redeemed; and the fractional currency so redeemed is to be held as part of the sinking fund provided for by existing law. (Act January 14, 1875, Stats. 18, p. 296; Stats. 19, p. 33.)



**297.** He is required, in case of the increase of the circulating notes of national banking associations, to redeem the legal-tender United States notes, in excess only of three hundred millions of dollars, to the amount of eighty per centum of the sum of national-bank notes so increased, and to continue such redemption as such circulating notes are increased, until there shall be outstanding the sum of three hundred million dollars of such legal-tender notes, and no more. And after the 1st of January, 1879, he is required to redeem, in coin, the United States legal-tender notes then outstanding, on their presentation for redemption, at the office of the Assistant Treasurer of the United States at New York, in sums of not less than fifty dollars; and for this purpose he is authorized to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, and dispose of, at not less than par in coin, either of the descriptions of United States bonds described in the act of July 14, 1870, entitled "An act to authorize the refunding of the national debt," with like qualities, privileges, and exemptions to the extent necessary, and to use the proceeds for the purpose of such redemption. (Act January 14, 1875, Stats. 18, p. 296.)

**298.** The Secretary is authorized, at such times as may be necessary for the purpose of obtaining bonds for the sinking fund in compliance with sections 3694 to 3697 inclusive of the Revised Statutes of the United States, to give public notice that he will redeem, in coin, at par, any bonds of the United States bearing interest at the rate of six per centum, of the kind known as five-twenties. In three months after the date of such notice the interest on the bonds so selected and called for payment is to cease. (Stats. 18, p. 401.)

**299.** He may, under such rules as will secure a fair distribution through the country, issue the silver coin at any

time in the Treasury, to an amount not exceeding ten million dollars, in exchange for an equal sum of legal-tender notes. The notes so received in exchange are to be kept, as a special fund, separate from all other moneys in the Treasury, and to be reissued only upon the retirement and destruction of a like sum of fractional currency received at the Treasury in payment of dues to the United States. It is provided that the fractional currency, when so substituted, shall be destroyed and held as part of the sinking fund. (Stats. 19, p. 215.)

4. *The Interests of Commerce and Navigation.*

**300.** The Secretary of the Treasury is required to make a report to Congress, on the first Monday of January annually, containing the results of the information collected during the preceding year by the Bureau of Statistics upon the condition of the manufactures, domestic trade, currency, and banks of the several States and Territories. He is required also to cause the preparation of the annual report of that bureau according to law, and to submit the same to Congress at as early a day as practicable in each regular session, not later than the first Monday in January. Also to report to that body in detail the amount collected from seamen, and the sum expended for sick and disabled seamen, under authority of the laws creating and administering a hospital tax for their benefit. (R. S., §§ 258, 259, 263 ; act February 27, 1877.)

**301.** He is required to report to Congress annually the number and names of persons employed during the preceding fiscal year upon the coast survey and on business connected therewith, the amount of compensation of every kind respectively paid them, for what purpose, and the length of time employed ; also to report a full statement of all other expenditures made under the direction of the Superintendent of the Coast Survey. (R. S., § 264.)

**302.** On the recommendation of the Secretary of the Treasury, the appointment of a Comptroller of the Currency is authorized by law, who, as the head of a bureau in the Treasury Department, performs his duties under the general direction of that officer. The Secretary is also empowered to appoint a Deputy Comptroller of the Currency. (R. S., §§ 324, 327.)

**303.** Under the direction of the Secretary of the Treasury, the Comptroller of the Currency causes plates and dies to be engraved, and the printing therefrom of such quantity of circulating notes, of specified denominations, as may be required to supply the national banking associations entitled to receive them. The Secretary is required also to apportion the circulation of those associations among the several States and Territories in a specified manner and under certain restrictions. (R. S., §§ 5172, 5178.)

**304.** The Secretary of the Treasury is charged with the general direction of the coinage of the country, manufactured at the several mints, and of the assay of metals and bullion at the different assay offices, under the superintendence of the Director of the Mint; also of the distribution, circulation, and redemption of the gold, silver, and minor coins; also of the purchase of metal for the purposes of coinage, and of the recoinage of foreign coins into the coinage of the United States. (R. S., §§ 343, 345, 3495; acts July 22, 1876, and February 28, 1878.)

**305.** The Secretary of the Treasury is empowered to authorize the killing, within the limits of Alaska Territory, or its waters, of any mink, marten, sable, or other fur-bearing animal, under regulations which he may prescribe; and to provide for the execution of the law for the protection of fur-bearing animals within that Territory. He may authorize the arrest of persons or the seizure of vessels or merchandise subject to fines, penalties, or forfeiture under



the laws extending protection to such animals ; and he may remit such fines, penalties, and forfeitures by virtue of the powers given him, as in other cases ; and to that end he has authority to ascertain the facts in such manner as he may deem proper.

He has the power by law, on the expiration or forfeiture of the lease made to the Alaska Commercial Company pursuant to the provisions of the act of July 1, 1870, or on the termination of any future lease, to lease to proper and responsible parties, for the best advantage of the United States, having due regard to the interests of the inhabitants, and to those who have been engaged in trade, and to the protection of the fisheries, the right of taking fur-seals on the islands of St. Paul and St. George for the term of twenty years, at an annual rental of not less than fifty thousand dollars, to be properly secured to the Government. And he is required in such case to take bond from the lessees, with securities in a sum not less than five hundred thousand dollars, conditioned for the faithful observance of all the laws of Congress and regulations touching the taking of fur animals, and the payment of all dues and taxes accruing to the United States connected therewith.

He may declare any lease vacated, if held or operated for the use or benefit of any person other than citizens of the United States, and terminate any lease on proof of the violation of the provisions of chapter 3, title 23, of the Revised Statutes.

He may appoint one agent and three assistant agents for the management of the seal fisheries in Alaska. (R. S., §§ 1956, 1957, 1959, 1960, 1962, 1964, 1965, 1969, 1970, 1973 ; Stats. 19, p. 24.)

**306.** He may suspend the operations of the act prohibiting the importation of neat cattle, or the hides of neat cattle, as to any foreign country or part thereof, when he

shall officially determine that such importation will not tend to the introduction or spread of contagious or infectious diseases among cattle of the United States; and he is authorized to make all necessary orders and regulations, and to send copies of the same to officers and agents of the United States in foreign countries. (R. S., § 2493.)

**307.** He is required to provide, by proper regulation, that there shall be kept in the Treasury Department a record of the name and residence of any domestic manufacturer of watches, together with a description of his trade-mark and a *fac simile* of the same, and to cause one or more copies of the same to be furnished to each proper customs officer, in order to aid such officer in enforcing the prohibition in respect of the importation of watches, watch cases, watch movements, or parts of watch movements which shall copy or simulate the name or trade-mark of any domestic manufacturer. (R. S., § 2496.)

**308.** The Secretary of the Treasury may issue a register or enrollment for any vessel built in a foreign country, whenever such vessel shall be wrecked in the United States, and shall be purchased and repaired by a citizen of the United States, if it shall be proved to his satisfaction that the repairs put upon such vessel are equal to three-fourths of the cost of the vessel when so repaired. (R. S., § 4136.)

**309.** He may make such regulations as he may deem expedient for the nationalization of all vessels owned by actual residents of the Territory of Alaska on the twentieth day of June, eighteen hundred and sixty-seven, and which continued to be so owned up to the date of such nationalization. (R. S., § 4140.)

**310.** It is made his duty to cause to be provided blank certificates of registry, and such other papers as may be necessary for the registry of vessels, executed in such manner and with such marks as he may direct, and to transmit

from time to time to the collectors of the several districts a sufficient number of forms of the certificates of registry, attested under the seal of the Treasury and the hand of the Register thereof, with proper blanks, to be filled by the collectors respectively. (R. S., § 4157, 4158.)

**311.** The Secretary may direct a collector to grant a new certificate of registry to a vessel, when it shall appear by satisfactory proof that the vessel has been sold and transferred by process of law, that the register of the vessel has been retained by the former owner, and that the law as to registry of vessels has been complied with, excepting wherein it is required that the old certificate shall be surrendered. (R. S., § 4164.)

**312.** He is required to provide by regulation a system of numbering registered, enrolled, and licensed vessels. (R. S., § 4177.)

**313.** He may cause yachts used exclusively for pleasure, and designed as models of naval architecture, if entitled to be enrolled as American vessels, to be licensed on terms which will authorize them to proceed from port to port of the United States, and by sea to foreign ports, without entering or clearing at the custom-house. Such license must be in such form as the Secretary may prescribe, and a bond must be executed by the owner, in such form and amount as he may also prescribe, conditioned that the vessel shall not engage in unlawful trade. (R. S., § 4214.)

**314.** The Secretary may establish such stations on the coasts of Long Island and New Jersey for affording aid to shipwrecked vessels thereon, and may make such changes in the location of the existing stations, and make such repairs and furnish such apparatus and supplies, as may in his judgment be best adapted to the preservation of life and property. He may appoint at each station a keeper, and for each of the coasts aforesaid a superintendent and

an assistant superintendent; also a superintendent for the coast bordering on the Gulf of Mexico; and he shall give them proper instructions relative to the duties required. He may also employ crews of experienced surfmen at those stations, and fix their compensation. He may also establish such stations at such light-houses as in his judgment shall seem best. (R. S., §§ 4242, 4243, 4244, 4245.)

**315.** He may appoint a keeper for each of the ten life-saving stations on the coasts of Cape Cod and Block Island, and he may employ crews of experienced surfmen at such stations and for such periods as he may deem necessary. He is directed to provide for the establishment of ten life-saving stations on the coasts of Maine, New Hampshire, Massachusetts, Virginia, and North Carolina, at such points as he may deem necessary, and to designate two captains of revenue marine service, under whose supervision all life-saving stations shall be erected. (R. S., §§ 4247, 4249.)

**316.** He is also authorized to acquire the right to use and occupy sites for life-saving stations, to establish life-saving stations, life-boat stations, and houses of refuge, for the better preservation of life and property from shipwreck, at certain points on the coasts of Delaware, Maryland, Virginia, Florida, Texas, Washington Territory, Oregon, California, Lake Ontario, Lake Erie, Lake Huron, Lake Michigan, and Lake Superior; to appoint superintendents for different coasts, and also a keeper for each of the stations and houses of refuge; to employ crews of experienced surfmen; to accept the services of volunteer crews at any of the life-boat stations; to cause to be prepared medals of honor, with suitable devices, of the first and second class, which shall be bestowed upon persons who may endanger their lives in saving or endeavoring to save lives from perils of the sea within the United States or upon American vessels. (Acts June 20, 1874; March 3, 1875; June 18, 1878.)

He is authorized to make all necessary regulations for the government of the life-saving service not inconsistent with law; also to dispose of to the best advantage, after due condemnation by a board of survey, such articles or materials belonging to the service as may from long continued use or other cause become unserviceable. (Act June 20, 1874.)

He is empowered to remit or mitigate any penalty imposed in the act to provide for this service, or to discontinue any prosecution thereunder, upon an ascertainment of the facts, in such manner as may seem to him proper. (Act June 20, 1874.)

**317.** The Secretary may authorize the surveyor of any port of delivery to enroll and license vessels to be employed in the coasting trade and fisheries, in like manner as collectors of ports of entry are authorized to do. (R. S., § 4944.)

**318.** The Secretary is required to direct the administration of the steamboat inspection laws. (R. S., §§ 4403, 4405, 4407, 4414, 4415, 4430, 4458, 4459, 4460, 4461, 4462, 4472, 4489.)

**319.** He may grant permission to the owner of any steam vessel to use any invention or process for the utilization of petroleum or other mineral oils or substances in the production of motive-power, and may make regulations concerning the application and use of the same for such purpose. (R. S., § 4474.)

**320.** He is by law *ex officio* President of the Light-house Board, and is authorized to convene the board whenever in his judgment the exigencies require it. Under his superintendence, the board discharges all administrative duties relative to the construction, illumination, inspection, and care of light-houses, light-vessels, beacons, buoys, sea-marks, and their appendages. (R. S., §§ 4654, 4656, 4658, 4666, 4667, 4669.)

**321.** The Secretary may assign to any of the collectors of the customs the superintendence of such light-houses, beacons, light-ships, and buoys as he may deem best. He may regulate the compensation of the respective keepers of light-houses, and may, on the recommendation of the Light-house Board, discontinue from time to time such lights as may become useless or unnecessary. He may also, on like recommendation, from time to time reëstablish any lights which have been thus discontinued, when in his judgment it is required by public convenience or the necessities of commerce. He may, after a week's notice to the public, sell and convey any real estate no longer used for light-house purposes, excepting the site of the old light-station at Nayatt Point, which he is directed by special act to withhold from sale. (R. S., §§ 4672, 4673, 4674, 4675 ; act February 24, 1874.)

**322.** He may make allowances to the officers and men of the army and navy, while employed on the coast-survey service, for subsistence, in addition to their compensation, as he may deem necessary, not exceeding that allowed by the Treasury regulations of May 11, 1844. (R. S., § 4688.)

**323.** He is authorized to dispose of the maps and charts of the survey of the coast of the United States at such prices and under such regulations as may from time to time be determined upon by him, and to distribute a number of copies of each sheet, not to exceed three hundred, among foreign governments, and to departments of our own Government, and to such literary and scientific associations as he may designate. (R. S., § 4691.)

**324.** It is his duty to give proper directions to the officers of the customs, and to the military officers commanding any fort or station upon the sea-coast, in respect of the provision of law requiring them to aid in the execu-

tion of the quarantine and health laws of any State. (R. S., §§ 4792, 4793, 4795, 4796.)

**325.** He is required from time to time to appoint a surgeon to act as supervising surgeon of marine-hospital service, and to direct him in his duties. (R. S., § 4802.) See Stats. 18, p. 377.

**326.** He is required to place to the credit of the "fund for the relief of sick and disabled seamen" the sums collected by the customs officers under the provisions of the law imposing a tax upon seamen for hospital purposes, which fund shall, under his direction, be employed for the care and relief of sick and disabled seamen employed in vessels of the United States. (R. S., § 4803.)

**327.** He is authorized, under certain restrictions, to lease or sell at public auction to the highest and best bidder, for cash, after due public notice, such marine-hospital buildings and lands as he may deem advisable, and to make and deliver the needful conveyances. The proceeds are to be applied by him to the marine-hospital establishment. (R. S., § 4806; also act March 3, 1875.)

**328.** He is empowered to inspect or cause to be inspected the books, records, correspondence, and all other documents of the Union Pacific Railroad Company. (R. S., § 5256.)

**329.** He is empowered, upon application made, to remit fines, penalties, and forfeitures incurred under the provisions of law relating to registering, recording, enrolling, or licensing vessels; also any fine or penalty imposed by the laws relating to steam vessels; and to thereupon direct that any prosecution which has been instituted for recovery shall cease and be discontinued, upon such terms as he may deem reasonable and just. (R. S., §§ 5292, 5293, 5294.)

**330.** It is made his duty from time to time to institute such investigations as may be necessary to detect and pre-

vent frauds and abuses in any trade or transactions which may be licensed between inhabitants of loyal States and of States in insurrection. (R. S., § 5307.)

**331.** He is empowered to prohibit and prevent the transportation in any vessel, or upon any railroad, turnpike, or other road or means of transportation within the United States, of any property, where there are satisfactory reasons to believe that such property is intended for any place under control of insurgents against the United States, or where there is imminent danger that the property will fall into the possession or under the control of such insurgents. (R. S., § 5312, 5320.)

*5. The Management of the Public Accounts.*

**332.** The Secretary of the Treasury is required to cause all accounts of the expenditures of public moneys to be settled within each fiscal year, except where the distance of the places where such expenditure occurs may be such as to make further time necessary; and in respect of expenditures at such places, he, with the assent of the President, may establish fixed periods at which a settlement shall be required. (R. S., § 250.)

**333.** He is required to lay before Congress at the commencement of each regular session, accompanying his annual statement of the public expenditure, the reports which may be made to him by the Auditors charged with the examination of the accounts of the War and Navy Departments, showing the application of the money appropriated for those departments for the preceding year. (R. S., § 260.)

**334.** He is required to lay before Congress annually, in the month of December, an abstract in tabular form of the separate accounts of moneys received from internal duties or taxes in each of the States, Territories, and collection districts. (R. S., § 261.)



**335.** He is likewise required to transmit to Congress a copy of each of the accounts kept by the superintendent of the Treasury buildings, of all amounts expended under the head of contingent expenses of the several bureaus of the Treasury Department, and of all amounts paid for furniture and repairs of furniture, and those received from the disposal of old furniture. (R. S., § 262.)

**336.** When a claim is made against any executive department involving disputed facts or questions of law, and the amount in controversy exceeds three thousand dollars; or where the decision will affect a class of cases or furnish a precedent for the future action of any executive department in the adjustment of a class of cases; or where any authority, right, privilege, or exemption is claimed or denied under the Constitution of the United States, the head of such department may cause such claim, with all the vouchers, papers, proofs, and documents pertaining thereto, to be transmitted to the Court of Claims. And the Secretary of the Treasury may, upon the certificate of any Auditor or Comptroller of the Treasury, direct any account, matter, or claim of the character, amount, or class described, to be transmitted, with all the vouchers, papers, documents, and proofs pertaining thereto, to the said court for trial and adjudication; provided that no case shall be so referred unless it shall belong to one of the several classes of cases which the said court may, under existing laws, take jurisdiction of on the voluntary action of the claimant. (R. S., § 1063.)

**337.** He is required, whenever the President, without the advice and consent of the Senate, designates, authorizes, or employs any person to perform the duties of any office, to communicate such notice as he shall receive thereof to all the proper accounting and disbursing officers of his department. (R. S., § 1774.)

**338.** All warrants drawn by the Secretary upon the Treasurer shall specify the particular appropriation to which the same should be charged ; and the moneys paid by virtue of such warrants must be charged, in conformity therewith, to such appropriation on the books of the Secretary, First Comptroller, and Register. (R. S., 3675.)

**339.** He may apply balances of appropriations made specifically for any fiscal year, not known as permanent or indefinite appropriations, only to the payment of expenses properly incurred during that year, or to the fulfillment of contracts properly made within that year ; and balances not needed for such purposes are required to be carried to the surplus fund.

**340.** And he is required to report to the proper Auditor all balances of appropriations which shall have remained on the books of the Treasury without being drawn against for two years from the date of the last appropriation ; and if it shall appear from the Auditor's examination that such balances will not be required for the settlement of any accounts pending in his office, the Secretary may include such balances in his surplus-fund warrant. From this provision, however, the appropriation for the payment of the interest and principal of the public debt is excepted. (R. S., §§ 3690, 3691.)

**341.** He is required to report, at the commencement of each session of Congress, to the Speaker of the House of Representatives, each claim allowed by the Quartermaster-General, the Commissary-General, and the Third Auditor under authority of the act of July 4, 1864, and the acts amendatory thereof. (Act June 16, 1874.)

*6. The Public Property and Miscellaneous.*

**342.** The approval of the Secretary of the Treasury is necessary to enable the Solicitor of the Treasury to rent

for a limited period, or to sell at public sale, any unproductive lands, or other property of the United States acquired under judicial process or otherwise in the collection of debts. (R. S., § 3749.)

**343.** He is empowered to direct the Solicitor of the Treasury to cause a stipulation to be entered into for the discharge of any property owned or claimed by the United States, or in which the United States has an interest, from seizure or attachment in any judicial proceeding under the laws of any State, district, or Territory, for the security or satisfaction of any claim made against such property. (R. S., § 3753.)

**344.** The Secretary is empowered to make such contracts and provisions as he may deem for the interests of the Government for the preservation, sale, or collection of any property, or the proceeds thereof, which may have been wrecked, abandoned, or become derelict, being within the jurisdiction of the United States, and which ought to come to the United States, or for the recovery of any moneys, dues, and other interests lately in the possession of or due to the so-called Confederate States or its agents, and now belonging to the United States, which are now withheld or retained by any person or corporation; and in such contracts to allow just and reasonable compensation out of the moneys or property realized to any person giving information thereof, or who shall actually preserve, collect, surrender, or pay the same. (R. S., § 3755.)

**345.** The Secretary is authorized and directed to receive into the Treasury, on the same terms as the original bequest of James Smithson, such sums as the regents of the Smithsonian Institution may from time to time see fit to deposit, not exceeding, with the original bequest, the sum of one million dollars. (R. S., § 5591.)

**346.** He may defer operations on public buildings au-

thorized by law but not commenced, or he may proceed with the same, as may in his opinion be best for the public interests.

**347.** He may set aside any selection that has been made of a site for a public building, when in his opinion such selection has not been made solely with reference to the interests and convenience of the public as well as the best interests of the Government. . (Act June 23, 1874.)

**348.** With this classification of the duties and functions of the Secretary of the Treasury as they are specified in the statutes, it will be in order to consider the organization of the Treasury Department and the duties performed by the several bureau officers thereof, as they are likewise specified in the law and carried out in actual practice.

**349.** The enumeration of the bureaus will include the office of the Secretary of the Treasury, the organization of which, as was before observed, bears special relation to the classification hereinbefore employed as embracing the duties of that officer.

## CHAPTER VI.

## THE OFFICE OF THE SECRETARY OF THE TREASURY.

**350.** The general supervision of the operations of this office devolves upon the two Assistant Secretaries and the Chief Clerk. The details of the business are mainly worked out by the different divisions of the office established by the appropriation act of March 3, 1875, which are eight in number. One of these is denominated in the act as the "Division of Warrants, Estimates, and Appropriations." The remaining are designated by the Secretary, in accordance with the character of the work assigned them.

**351.** The divisions thus constituting the office of the Secretary of the Treasury are as follow :

1. Warrants, Estimates, and Appropriations.
2. Public Moneys.
3. Customs.
4. Internal Revenue and Navigation.
5. Loans and Currency.
6. Revenue Marine.
7. Appointments.
8. Stationery and Printing.

To each of these divisions are assigned a head and an assistant, who are respectively named in the act as chiefs and assistant chiefs of divisions. There are also distributed by the Secretary to the same, according to the respective demand for clerical assistance, the clerks of the different classes authorized by law to be appointed in the Secretary's office, together with such temporary clerks as he may

appoint within the limits of the appropriation for that purpose.

**352.** There are two divisions, besides those heretofore named, the necessity for which has grown out of the duty devolving by statute upon the Secretary in connection with the measures required to be taken for the prevention and detection of fraud upon the revenue, and of the counterfeiting of the currency or securities of the United States. viz.:

The Division of Special Agents.

The Secret Service Division.

And there is another division, likewise anomalous in character, the duties of which are of a peculiar character, growing out of the seizure of cotton and other property during the war of 1861, viz.:

The Division of Captured and Abandoned Property.

**353.** In addition to these divisions, the following organizations recognized by law are attached to the office of the Secretary of the Treasury, and perform their duties under his general supervision, viz.:

The Light-house Board.

The Bureau of the Mint.

The Construction Branch of the Treasury.

The Bureau of Engraving and Printing.

Office of Supervising Surgeon-General of Marine Hospitals.

Bureau of Statistics.

Office of the Coast Survey.

**354.** We will now proceed to consider the duties of these several divisions and organizations in detail.

**355.** To the First Assistant Secretary is assigned the supervision of the work devolving upon the Warrant, Public Moneys, Loans and Currency, Revenue Marine, Appointment, and Stationery Divisions of the office. It is his duty

to direct the heads of these divisions in the mode of transacting the business of the same, and to require them to report directly to himself. He has also general charge of all miscellaneous and general business of the department not otherwise delegated, and which does not by law require the immediate supervision of the Secretary. He is also required to sign all letters and papers, as Assistant Secretary, pertaining to his assignment of duties, that do not by law require the signature of the Secretary. As a general rule, and unless otherwise ordered, he becomes the Acting Secretary in the absence of the head of the department. In that capacity he is for the time being the head of the department, and its representative in all meetings of the Cabinet.

**356.** To the Second Assistant is appointed the supervision of all the work assigned to the Customs, the Internal Revenue, and the Navigation Divisions of the office. He receives reports directly from the heads of those divisions, and advises them as to all matters pertaining to their respective business. He signs letters and papers prepared in those divisions which do not require the signature of the Secretary. His duties are mainly of a legal character; while those of the First Assistant pertain for the most part to the financial concerns of the department.

**357.** The Chief Clerk of the Treasury Department is by law the superintendent of the Treasury building. Besides the duties devolving upon him by law in the general supervision and distribution of the clerical work of the office, he has assigned to him, and constituting a separate division, all of the clerks of the office not connected with the several divisions before mentioned. This assignment constitutes several subdivisions, known as the records and files, the mail, the library, and the superintendent's branch. In the first of these, the voluminous correspondence of the

office is recorded, and the numerous papers and letters received and finally acted upon are appropriately filed. The second subdivision opens all the packages, letters, and communications received each day; makes a faithful index of the same, by the name of the writer, the subject-matter, and the number, showing the date of receipt and the disposition of the same. It also distributes this matter to the several divisions of the office having charge of the subject of business, or otherwise refers any portion of it to the proper bureau of the department which should have been, it may be, its original destination. The superintendent's branch, last mentioned, has charge of the furniture in the various rooms of the building, the assignment of the rooms therein, the cleaning and taking care of the same, as well as the entire charge of the building, the heating apparatus, and the purchase and distribution of all furniture, fuel, and supplies required. It keeps the account required by law to be kept of the contingent fund of the department appropriated for these purposes, and it prepares the report of expenditures thereof, for submission by the Secretary to Congress. Under the supervision of the Chief Clerk, also, is all the official correspondence of the Secretary's office, so far as to see that the language is correctly expressed and in official form; also the enforcement of the general regulations of the department.

**358.** With this summary, we proceed to the working divisions of the office, the heads of which, together with the Assistant Secretaries and the Chief Clerk, may be appropriately denominated the staff of the Secretary of the Treasury. From some of the divisions emanate the decisions of the department upon numerous questions of great importance and of vital interest to the commercial and industrial concerns of the people, the product of the careful and deliberate consideration of well-trained minds joined



to a long experience in the details of departmental business and practice.

I. THE DIVISION OF WARRANTS, ESTIMATES, AND  
APPROPRIATIONS.

**359.** This division is perhaps the most responsible of the organizations forming the Secretary's office, inasmuch as, under the immediate supervision of the Secretary, it directs the disposition of all public moneys, with the exception of post-office funds, received in or paid out of the Treasury. Not a dollar can be drawn from the Treasury for the support of the army or the navy, or of the extended civil service of the country, for the payment of public creditors, or to meet the other vast expenditures of the Government, excepting those required to carry on the post-office system; not a dollar can be received into the Treasury from the vast sources of its revenue, that is not required to be provided for by warrants originating in, passed, issued, and entered of record in this division.

According to a provision of the Constitution of the United States, "no money can be drawn from the Treasury but in consequence of appropriations made by law." These appropriations for the ordinary or necessary expenses of the Government are based upon estimates which, as hereinbefore stated, the Secretary of the Treasury is required to submit annually to Congress, at the commencement of each regular session of that body.

**360.** It is the duty of this division to compile these estimates, in conformity with the laws already referred to in treating of the duties of the Secretary of the Treasury, viz., those contained in sections 3660 to 3672 of the Revised Statutes. This compilation is made annually, in the form of a printed book, entitled "Estimates of Appropriations Required for the Service of the Fiscal Year," &c.

It comprises a work of nearly three hundred closely-printed pages of quarto form, and involves each year very considerable skill, care, and labor in its preparation. Besides the specific object of appropriation and the sums required by law or the exigency of the service to be appropriated, it contains the date of the act of Congress or treaty providing for the expenditure, a reference to the place in the statutes where the act or treaty may be found, and a statement of the amount appropriated to the specific object for the previous fiscal year. Whenever there is a variance between the estimate for any particular object and the amount appropriated to that object for the preceding fiscal year, or when new items are introduced, a brief note of explanation of the reasons therefor is appended. It contains also a statement showing the unexpended balances of appropriations for the preceding fiscal year, the expenditures for the quarter ending September 30 of the current fiscal year, the estimated amounts that may be required to complete the service of the current year or of prior years, or that may be carried to the surplus fund. It also contains a statement of the proceeds of the sale of old material, condemned stores, supplies, or other Government property covered into the Treasury during the preceding fiscal year as miscellaneous receipts, as required by section 3618 of the Revised Statutes. This compilation is made up from data obtained from the statements of the several heads of departments, who are required to submit the same to Congress through the Secretary of the Treasury, and from the laws denoting the objects of expenditure to be provided for.

**361.** Besides the preparation of these estimates, it is no small part of the labor of this division to open an account with each head of appropriation made by Congress, as soon as the appropriation becomes available. The accounts on

the books of this division with the different appropriations exceed six thousand in number. The general account shows and is credited with all moneys, from whatever source of revenue, received in the Treasury for each fiscal year; and this account is debited with the aggregate of appropriations for each year. It is credited with the surplus of appropriations, and the balance shows the sum available in the Treasury for further appropriation by Congress. Each object of appropriation has its individual account, which is debited with the aggregates of warrants issued for the payment or disbursement of the moneys appropriated for such object; also with the sums carried to the surplus fund; and it is credited with the amount appropriated to the object by Congress for the given fiscal year. There is also a general account of the Treasurer of the United States, in which that officer is charged with all moneys received and covered in the Treasury, and credited with all warrants for the payment of money out of the sum appropriated, when such warrants are paid. When there is a balance of an appropriation at the end of the period during which it is available, that balance is taken up by a "surplus-fund warrant," and the amount of such warrant is charged to the particular appropriation account, and credited in the general account, as before stated. There is also an account entitled "un-availables," which represents so much of the receipts in the Treasury which have been lost by accident, robbery, or the defalcation of depositaries. As the Treasurer has been charged with all sums covered in the Treasury which have been deposited with the numerous Assistant Treasurers and depositaries, and as he is not personally responsible for losses occasioned by or through those officers, it is but proper that he should be credited with these losses. Accordingly, in this account these lost or unavailable funds are charged, and when this is done the Treasurer's account

is credited with the amount. If thereafter any sum is collected on this account, the Treasurer's account is charged with it as again available in the Treasury, and a corresponding credit is carried to the account of "un-availables."

**362.** In order that the several accounts may be opened with the appropriations, this division in the first place originates what is called an "appropriation warrant," which is issued by the Secretary of the Treasury, upon information furnished by that division in the preparation of the blank for his signature. This warrant bears the signature of the Secretary, also the seal of his department, and is addressed to the two Comptrollers of the Treasury and to the Register of the Treasury. It recites the act of Congress making the appropriations, and gives the titles of the different appropriation accounts. By it the Register is required to cause the amounts to be carried to the debit of the general account of appropriations, and the Comptrollers, as well as the Register, are directed to credit each appropriation with the sum appropriated. The original of this warrant remains on file in the office of the Register, and the duplicate is sent by the Register to the proper Comptroller, whose duty it is to forward it to the department and Auditor interested in the appropriations. The correctness of the books and accounts of the proper departments and auditing officers depends on a knowledge thus obtained of the amounts and titles of appropriations now officially rendered subject to their requisition or action. After a record of the duplicate in the department to which the appropriations pertain, as also in the office of the Auditor of the Treasury charged by law with the settlement of accounts founded on such appropriations, it is returned to the Comptroller, to remain on his files. .

2412. The appropriation warrant, as described is in the following form:

APPROPRIATION WARRANT TO THE COMPTROLLER AND REGISTER OF THE TREASURY

DEPARTMENT

CONGRESS acting by the here-  
after mentioned act made  
the appropriation thereun-  
der specified, amounting  
to \_\_\_\_\_

The Treasurer is directed to cause the sum to be carried to  
the credit of the general account of appropriations, and the  
Comptroller and Register are directed to credit each  
appropriation with the sum so appropriated. And for so  
doing his seal be your warrant. Given in duplicate, &c.

Secretary of the Treasury.

Inspected and registered

Received, registered, and  
countersigned \_\_\_\_\_

1877

Treasurer

First Comptroller

For the holding appropriations for the current of  
the year for the fiscal year ending June 30th.  
1877 approved June 18, 1877

For travelling and general expenses of the army  
Department of the Army

\$11,000.00 18  
1,000,000 00

2413. When an amount is to be drawn from the Treas-  
ury out of a sum appropriated to a particular object, it is  
done through the medium of a warrant likewise originating  
in the Treasury, under proper safeguards as to accuracy,  
which is likewise issued over the signature of the Secretary  
of the Treasury and attested by the seal of his department.

Such a warrant is denominated a pay or "accountable" warrant. It is based upon a requisition drawn upon the Secretary of the Treasury by the head of the department or bureau for the service of which the appropriation was made by Congress. This requisition is made upon a prepared blank, over the signature of the head of the department making it. Its execution and completion are attended with such checks and solemnities that the greatest possible security against irregularity, inaccuracy, or fraud may be attained. Before reaching the Secretary, and before he can act upon it, the requisition must be avouched by the countersign of the proper Auditor and Comptroller; the former officer at the same time making a charge of the amount thereof on his books to the account of the disbursing officer or person in whose favor it is issued.

The following form, used by the Secretary of War, will show the general form of these documents :

WAR DEPARTMENT.

ACCOUNTABLE REQUISITION

No. \_\_\_\_\_

*To the Secretary of the Treasury :*

SIR : Please to cause a warrant for \_\_\_\_\_ dollars \_\_\_\_\_ cents to be issued in favor of \_\_\_\_\_, for which sum he is to be held accountable.

To be charged to the undermentioned appropriation.

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_, 187—.

\$ \_\_\_\_\_

\_\_\_\_\_  
Secretary of War.

Countersigned.

\_\_\_\_\_  
Second Comptroller.

Registered.

\_\_\_\_\_  
Third Auditor.

Appropriation.	_____
	_____
	_____
	_____

**365.** The warrant issued by the Secretary of the Treasury upon a requisition so received is addressed to the Treasurer of the United States, in the following form :

**TREASURY DEPARTMENT.**

*To the Treasurer of the United States greeting:*

— WARRANT.

\$ —

APPROPRIATIONS.


Pay to ————— of order, to be charged to the appropriation named in the margin, —————, pursuant to Requisition No. — of the Secretary of — dated —, 187—, countersigned by the — Comptroller, and registered by the — Auditor. And for so doing this shall be your warrant.

Given under my hand and seal, &c. &c.

\_\_\_\_\_  
Secretary of the Treasury.

Countersigned.

Registered.

\_\_\_\_\_  
First Comptroller.

\_\_\_\_\_  
Register.

**OFFICE OF THE TREASURER OF THE UNITED STATES.**

Received for this warrant the following draft :

No. — on —

No. — on —

Mailed —

[Signature of person entitled.]

This warrant, as will be observed, directs the Treasurer to pay the amount to the person in whose favor it is issued, which he does by issuing a draft in favor of such person,

and delivering the same, taking his receipt therefor on the warrant, or he mails such draft to the address of the person as indicated. This draft may be drawn upon any Assistant Treasurer or public depositary in any part of the country, according to convenience. The warrant, however, before it reaches the Treasurer, goes through a number of processes. It must be countersigned by the proper Comptroller, and it must be registered by the Register. All these checks are calculated to constitute an absolute security as to the accuracy and integrity of the transaction. Besides this, the draft before referred to, attached to the warrant, goes to the Register of the Treasury for comparison and registry, when it is returned to the Treasurer for delivery or transmissal to the person entitled to receive it.

**366.** This division of the office of the Secretary of the Treasury also originates and prepares all covering-in warrants. The purpose for which these are issued is exactly the reverse of that requiring the issue of pay warrants. All revenues of the Government collected, and all moneys due and coming to the United States, are required to be paid over without abatement to the Assistant Treasurers or United States depositaries. Upon such payments, certificates of deposit are given by the Assistant Treasurer or depositary to the depositing officer or other depositor in duplicate, one of which duplicates is required to be forwarded by the depositor to the Secretary of the Treasury. Lists of such deposits are also required to be forwarded by the Assistant Treasurer or depositary weekly. Such deposits are made to the credit of the Treasurer of the United States. The money, however, is not yet technically in the Treasury. To be so, it is required to be covered in. This is done by a warrant called a covering-in warrant, to distinguish it from a pay or accountable warrant, heretofore described. This covering-in warrant is issued by the Sec-



retary of the Treasury, and based upon the certificate of deposit or the report of deposits made by the depository. Like the pay warrant, it is countersigned by the proper Comptroller, and registered by the Register of the Treasury.

This covering-in warrant is in the form following :

REVENUE COVERING  
WARRANT.

TREASURY DEPARTMENT,

No. \_\_\_\_\_

To \_\_\_\_\_

\$ \_\_\_\_\_

\_\_\_\_\_ Quarter, 187—

DEPOSITED	
with _____	
As per state- ment hereto at- tached.	

Pay to the TREASURER OF THE UNITED STATES or order, out of the moneys received by you arising from \_\_\_\_\_

And for so doing this shall be your warrant.

\_\_\_\_\_  
Secretary.

Countersigned.

Registered.

\_\_\_\_\_  
First Comptroller.

\_\_\_\_\_  
Register.

OFFICE OF THE TREASURER OF THE UNITED STATES.

Received \_\_\_\_\_, 187—

\_\_\_\_\_  
Treasurer.

**367.** When thus covered in, the money cannot be taken from the Treasury except in consequence of an appropria-

tion by Congress. Any mistake in depositing, either by accident, by excessive amount, or erroneous payment, is, after this process, beyond the power of any officer of the Government to rectify. The money is absolutely in the Treasury, under a seal that can be broken only by act of Congress. It now goes into the general fund, and is charged to the Treasurer of the United States, who is responsible for its safe-keeping.

**368.** These warrants, both the pay and the covering-in warrants, are in a great variety of forms, over seventy in number, having the same general expression, but characterized by some reference to the particular branch of the public service to which they respectively pertain.

**369.** As indicative of the amount of labor expended in the Division of Warrants, Estimates, and Appropriations, in this branch alone, it may be stated that the warrants issued during the fiscal year ending June 30, 1878, numbered 84,401.

**370.** In addition to these appropriation accounts, and the preparation and issue of the warrants described, this division has charge of the preparation of the public-debt statement and of the daily statement of the financial condition of the Treasury. It also keeps the accounts of the sinking fund, the interest account with the various Pacific railroad companies, and prepares the tables relative to the finances to accompany the annual report of the Secretary of the Treasury.

**371.** Upon this division the Secretary must rely for the accuracy of the accounts of the entire receipts and expenditures of the Government, and for an intelligent understanding at all times of the state of the public funds, of the ability of the Treasury to respond to the demands of the public credit, and, in a word, of the exact financial condition of the nation.

**372.** The importance of this division, and the great responsibility attending the duties to be performed, is apparent. Not only so, but it has received the deserved recognition in these respects of Congress, in the act providing for the reorganization of the Treasury Department, by distinguishing it from among the other divisions of the Secretary's office with a name and character of its own, and its chief with a salary exceeding that given to the other chiefs of divisions in that office.

## II. DIVISION OF PUBLIC MONEYS.

**373.** The act of Congress of August 6, 1846, laid the foundation of the present system of the safe-keeping and disbursement of the public moneys. For a period previous to that act, the public moneys were deposited with such of the State and Territorial banks as were selected for that purpose by the Secretary of the Treasury. Through the wise legislation contained in that act, they were thenceforth to be kept separately from the moneys of the banks, in the Treasury of the Government, constituted of the Treasurer, Assistant Treasurers, and public depositaries. This separation of the public funds from other moneys in circulation gave rise to the designation "Independent Treasury." It was not until the establishment of the national-bank system, in the year 1864, that public funds could be again deposited in banks. But this was authorized under a very different system as to accountability and security. These banks are the creatures of the General Government, with a circulation of equal security with the issues of the Government itself, because such circulation is based upon the deposit of United States bonds, and in reality upon the credit of the nation. Certain of them are designated by the Secretary of the Treasury as United States depositaries, upon the deposit likewise of Government bonds as security for the safe-

keeping and prompt payment of the public funds on deposit with them. Under regulations prescribed by the Secretary of the Treasury, they may receive on deposit all public moneys, excepting those derived from customs. (R. S., § 5153.)

**374.** The principal duty of the Division of Public Mon-  
eys, in the office of the Secretary of the Treasury, is to keep the accounts of public moneys deposited with the several Assistant Treasurers and numerous designated depositaries, to classify the deposits, and to prepare lists of the same indicating the classification to which such deposits belong. In the performance of this duty, that division, through the accounts thus kept, is enabled to provide a check upon the numerous depositaries, and to afford ready information to the Secretary at any time of the resources of the Treasury.

**375.** Upon the deposit of public moneys, these depositaries are required to issue to the officer of the Government, or other person making the deposit, certificates in duplicate or triplicate; and the depositor is required to transmit the original at once to the Secretary of the Treasury. Collectors of customs, collectors of internal revenue, receivers of public moneys, living in the same city or town with an Assistant Treasurer or a designated depositary, are required to deposit their receipts at the close of each day. Officers at a distance from a depositary, so that daily deposits are impracticable, may forward their receipts for deposit to the depositary as often as they amount to one thousand dollars, and at the end of each month, without regard to the amount accumulated. Moneys received by district attorneys, United States marshals, and clerks of courts, derived from customs and internal-revenue cases, are required to be paid by such officers to the collector or surveyor of customs, or collector of internal revenue, of the district in which

the case arose ; and moneys accruing from post-office suits must be deposited to the credit of the Treasurer of the United States, for the use of the Post Office Department.

**376.** Besides the certificates of deposit before referred to, this division receives from the depositary transcripts of deposits and payments, which are required to be transmitted to the Secretary of the Treasury by the Assistant Treasurers daily, and by the national-bank depositaries weekly. The certificates of deposit and the transcripts just mentioned are compared, the two acting as checks one upon the other. They give to the division also full details regarding the deposits, thus enabling it to prepare with the greater certainty the statements sent to the Division of Warrants, Estimates, and Appropriations, from which the covering-in warrants to place the moneys in the Treasury are made up in the last-named division by a process already described. Upon these certificates and lists, also, the amounts of the deposits are placed to the accounts of the several depositaries.

**377.** Besides the numerous accounts with individual depositaries, this division keeps an account showing all moneys deposited which have not passed into the Treasury by covering-in warrants.

**378.** This division is also charged with the business pertaining to the designation of depositaries, and the acceptance of proper security from such designated banks or depositaries for the public moneys authorized to be deposited with them. It also prepares for issue by the Secretary the necessary rules and regulations governing these depositaries in their receipt, safe-keeping, and prompt payment of the public moneys, and in their other business transactions with the Treasury ; and it gives direction to the officers of Government, excepting postmasters, as to the time and manner of making their deposits with such depositaries, as well as all necessary instructions for enforcing

speedy presentation of all Government drafts for payment at the place where they are payable.

**379.** This division also directs, in certain cases, when necessary or expedient, the place where disbursing officers may deposit their funds. Such officers are required by law to deposit all funds intrusted to them for disbursement with the Treasurer, Assistant Treasurers of the United States, or with such other depositaries, in places where there is no Treasurer or Assistant Treasurer, as may be specially authorized by the Secretary of the Treasury. (R. S., § 3620.) These funds are thus placed to the individual account of the particular disbursing officer with the depositary, subject to his draft, for the payment of such of the public creditors whom he is specially authorized to pay, or who come within the scope of his duties as a disbursing officer. And it is likewise the duty of this division to regulate such deposits, and the disbursement of the moneys by checks of the disbursing officers upon the same.

**380.** This division also directs the transfers of public moneys, excepting postal funds, from one depositary to another, as in the judgment of the Secretary the safety of such moneys and the public convenience may require.

**381.** It also takes charge of the examination which the Secretary of the Treasury is required by law to make of the books, accounts, and of the money on hand of the several depositaries, and of the manner in which the moneys are being kept, to the end that uniformity and accuracy in the accounts, as well as the safety of such moneys, may be secured. This examination is required to be made by special agents, to be appointed, at a suitable compensation, by the Secretary of the Treasury as occasion may require.

**382.** The depositaries whose accounts and other matters are thus subject to the oversight of the Secretary through this division, are nine Assistant Treasurers, viz.,

those at Boston, New York, Philadelphia, Baltimore, New Orleans, St. Louis, San Francisco, Cincinnati, and Chicago : one depository designated by law at Tucson, Arizona ; and about one hundred and fifty of the national banks, varying in number at different periods, accordingly as some may be discontinued and others designated, in the discretion of the Secretary of the Treasury.

**383.** The following synopsis of regulations, pursuant to sections 306, 308, 309, 310, and 3620 of the Revised Statutes, relative to the accounts of disbursing officers with these depositories and the payment of Treasury drafts and checks of such officers, have been issued by the Secretary through this division. It exhibits in detail the nature and extent of the control exercised by this branch of his office over the disbursement of public moneys :

*“Deposits and Checks of Disbursing Officers.”*

“Public money advanced to disbursing officers must be deposited immediately to their respective credits, with either the United States Treasurer, some Assistant Treasurer, or designated depository, other than a national-bank depository, nearest or most convenient, or, by special direction of the Secretary of the Treasury, with a national-bank depository, except—

“(1.) Any disbursing officer of the War Department, specially authorized by the Secretary of War, when stationed on the extreme frontier or at places far remote from a depository, may keep such moneys at his own risk.

“(2.) Any officer receiving money remitted to him upon specific estimates, may disburse it accordingly, without waiting to place it in a depository, provided the payments are due, and he prefers this method to that of drawing checks.

“Any check drawn by a disbursing officer upon moneys deposited, must be in favor of the party, by name, to whom

the payment is to be made, and payable to 'order' or 'bearer,' with these exceptions: (1) To make payments of individual pensions, checks for which must be made payable to 'order,' (2) to make payments of amounts not exceeding twenty dollars, (3) to make payments at a distance from a depositary, and (4) to make payments of fixed salaries due at a certain period; in either of which cases, except the first, any disbursing officer may draw his check in favor of himself or bearer for such amount as may be necessary for such payment, but in the last-named case the check must be drawn not more than two days before the salaries become due.

"Any disbursing officer or agent drawing checks on moneys deposited to his official credit, must state on the face or back of each check the object or purpose to which the avails are to be applied, except upon checks issued in payment of individual pensions, the special form of such checks indicating sufficiently the character of the disbursement.

"Such statement may be made in brief form, but must clearly indicate the object of the expenditure; as, for instance, 'pay,' 'pay-roll,' or 'payment of troops,' adding the fort or station; 'purchase of subsistence' or other supplies; 'on contract for construction,' mentioning the fortification or other public work for which the payment is made; 'payments under \$20;' 'to pay foreign pensions,' &c.

"Checks will not be returned to the drawer after their payment, but the depositary with whom the account is kept shall furnish the officer with a monthly statement of his deposit account.

"No allowance will be made to any disbursing officer for expenses charged for collecting money on checks.

"Every disbursing officer, when opening his first account,



before issuing any checks, will furnish the depositary on whom the checks are drawn with his official signature, duly verified by some officer whose signature is known to the depositary.

"For every deposit made by a disbursing officer to his official credit, a receipt, in form as below, shall be given, setting forth, besides its serial number and the place and date of issue, the character of the funds, *i. e.*, whether coin or currency; and if the credit is made by a disbursing officer's check transferring funds to another disbursing officer, the essential items of the check shall be enumerated; if by a Treasury draft, like items shall be given, including the warrant number; the title of each officer shall be expressed, and the title of the disbursing account shall also show for what branch of the public service the account is kept, as it is essential, for the proper transaction of departmental business, that accounts of moneys advanced from different bureaus to a disbursing officer serving in two or more distinct capacities be kept separate and distinct from each other, and be so reported to the department both by the officer and the depositary—the receipt to be retained by the officer in whose favor it is issued :

No. ....	OFFICE OF U. S. (Asst. Treas. or Depositary,)
	....., 18...
RECEIVED of ....., .....	Dollars, consisting of .....,
to be placed to his credit as .....,	and subject only to his check in that
official capacity.	.....,
\$.....	U. S. (Asst. Treas. or Depositary.)

"Any Treasury draft or any check drawn by a disbursing officer still in service, which shall be presented before it shall have been issued three full fiscal years, will be paid in the usual manner by the office or bank on which it is drawn, and from funds to the credit of the drawer. Thus, any such draft or check issued on or after July 1, 1873, will be paid as above stated until June 30, 1877, and the same rule will apply for subsequent years.

"Any such draft or check which has been issued for a longer period than three full fiscal years will be paid only by the settlement of an account in this department, as provided in section 308 of the Revised Statutes; and for this purpose the draft or check will be transmitted to the Secretary of the Treasury for the necessary action, viz.:

"SEC. 308. The payee or the *bona-fide* holder of any draft or check the amount of which has been deposited and covered into the Treasury pursuant to the preceding sections, shall, on presenting the same to the proper officer of the Treasury, be entitled to have it paid by the settlement of an account and the issuing of a warrant in his favor, according to the practice in other cases of authorized and liquidated claims against the United States.

"The reports of Independent Treasury officers, national-bank depositaries, and public disbursing officers, required by section 310, following, will be rendered promptly to the Secretary of the Treasury at the close of each fiscal year:

"SEC. 310. The Treasurer, each Assistant Treasurer, and each designated depositary of the United States, and the cashier of each of the national banks designated as such depositaries, shall, at the close of business on every thirtieth day of June, report to the Secretary of the Treasury the condition of every account standing, as in the preceding section specified, on the books of their respective offices, stating the name of each depositor, with his official designation, the total amount remaining on deposit to his credit, and the dates, respectively, of the last credit and the last debit made to each account. And each disbursing officer shall make a like return of all checks issued by him, and which may then have been outstanding and unpaid for three years and more, stating fully in such report the name of the payee, for what purpose each check was given, the office on which drawn, the number of the voucher received therefor, the date, number, and amount for which it was drawn, and, when known, the residence of the payee.

"Whenever any disbursing officer of the United States

shall cease to act in that capacity, he will at once inform the Secretary of the Treasury whether he has any public funds to his credit in any office or bank, and if so, what checks, if any, he has drawn against the same which are still outstanding and unpaid. Until satisfactory information of this character shall have been furnished, the whole amount of such moneys will be held to meet the payment of his checks properly payable therefrom.

"At the close of each fiscal year, the Treasurer, the several Assistant Treasurers, and designated and national-bank depositories, will also render to the Secretary of the Treasury a list of all disbursing officers' accounts still unclosed which have been opened on the books of their respective offices or banks more than three fiscal years, giving in each case the name and official designation of the officer, the date when the account with him was opened, and the balance remaining to his credit.

[This is required in order to enable the Treasury officers to comply with sections 306 and 309 of the Revised Statutes, viz.:]

"SEC. 306. At the termination of each fiscal year all amounts of moneys that are represented by certificates, drafts, or checks issued by the Treasurer, or by any disbursing officer of any department of the Government, upon the Treasurer or any Assistant Treasurer, or designated depository of the United States, or upon any national bank designated as a depository of the United States, and which shall be represented on the books of either of such offices as standing to the credit of any disbursing officer, and which were issued to facilitate the payment of warrants, or for any other purpose in liquidation of a debt due from the United States, and which have for three years or more remained outstanding, unsatisfied and unpaid, shall be deposited by the Treasurer, to be covered into the Treasury by warrant, and to be carried to the credit of the parties in whose favor such certificates, drafts, or checks were respectively issued, or to the persons who are entitled to receive pay therefor, and into an

appropriation account to be denominated 'outstanding liabilities.'

"SEC. 309. The amounts, except such as are provided for in section 306, of the accounts of every kind of disbursing officer, which shall have remained unchanged, or which shall not have been increased by any new deposit thereto, nor decreased by drafts drawn thereon, for the space of three years, shall in like manner be covered into the Treasury, to the proper appropriation to which they belong; and the amounts thereof shall, on the certificate of the Treasurer that such amount has been deposited in the Treasury, be credited by the proper accounting officer of the Department of the Treasury on the books of the department, to the officer in whose name it had stood on the books of any agency of the Treasury, if it appears that he is entitled to such credit.

"In case of the death, resignation, or removal of a public disbursing officer, any check previously drawn by him and not presented for payment within four months of its date, will not be paid until its correctness shall have been attested by the Secretary or Assistant Secretary of the Treasury.

"If the object or purpose for which any check of a public disbursing officer is drawn is not stated thereon, as required by departmental regulations, or if any reason exists for suspecting fraud, the office or bank on which such check is drawn will refuse its payment." (Ind. Treas., No. 28, Feb. 13, 1877.)

**364.** This division is charged also with the business of issuing duplicate checks in place of those proven to have been lost, stolen, or destroyed. In pursuance of sections 3646 and 3647 of the Revised Statutes—viz.:

"SEC. 3646. Whenever any original check is lost, stolen, or destroyed, disbursing officers and agents of the United States are authorized, after the expiration of six months, and within three years from the date of such check, to issue a duplicate check;

and the Treasurer, Assistant Treasurers, and designated depositaries of the United States are directed to pay such duplicate checks, upon notice and proof of the loss of the original checks, under such regulations in regard to their issue and payment, and upon the execution of such bonds, with sureties to indemnify the United States, as the Secretary of the Treasury shall prescribe. This section shall not apply to any check exceeding in amount the sum of one thousand dollars.

"SEC. 3647. In case the disbursing officer or agent by whom such lost, destroyed, or stolen original check was issued, is dead, or no longer in the service of the United States, it shall be the duty of the proper accounting officer, under such regulations as the Secretary of the Treasury shall prescribe, to state an account in favor of the owner of such original check for the amount thereof, and to charge such amount to the account of such officer or agent."

—the following regulations have been established, bearing date March 11, 1876 :

"Immediately upon the loss of a check, the owner, to better protect his interest, should, in writing, notify the office or bank on which it was drawn of the fact of such loss, stating the name of the officer or agent by whom it was drawn, describing the check—giving, if possible, its date, number, and amount—and requesting that payment of the same be stopped.

"In order to procure the issue of a duplicate check, the party in interest must furnish the officer or agent who issued the original check with an affidavit giving the name and residence of the applicant in full, describing the check and its indorsements, showing his interest therein, detailing the circumstances attending its loss, and what action, if any, he has taken to stop payment thereon. The affidavit must be made and signed before an officer authorized to administer oaths generally, and he must certify that he administered the oath.

“He must also furnish to the same officer or agent a bond, executed on the accompanying form and according to these instructions, which will be furnished to any officer or agent applying therefor.

“The affidavit and the bond, when executed, are to be indorsed by the officer or agent as having been submitted to him, and as being the proof and security upon which he has acted. After the expiration of six months from the time the original check was issued, the officer or agent will issue a duplicate, which must be an exact transcript of the original, especial care being taken that the number and date correspond with those of the original. These papers he will, without delay, forward to the Secretary of the Treasury, who, upon their receipt, will advise the office or bank on which the check was drawn that an application for a duplicate is pending, and the bank or office will immediately inform the Secretary whether a request has been made to stop payment of the original, and whether such original has been presented or paid, and if not paid a caveat will be entered, and payment will thereupon be stopped.

“If the information obtained is satisfactory to the proper accounting officer of the Treasury, and he approves of the issue of the duplicate, and of the accompanying bond, he will certify such approval, in writing, on the papers, as well as on the duplicate check, and return them to the Secretary of the Treasury.

“Any duplicate check, issued in pursuance of these instructions, bearing such certificate and the approval of the Secretary or Assistant Secretary of the Treasury, may, if properly indorsed, be paid by the Treasurer, the Assistant Treasurer, or depository on whom it is drawn, subject to the same rules and regulations as apply to the payment of original checks; but no duplicate shall be paid if the original shall already have been paid.

"In case of the loss of a check issued by a United States disbursing officer or agent who is dead or no longer in the service of the United States, the affidavit and bond required to be furnished by the owner of said check to an officer or agent in the service of the United States, prior to the issue of a duplicate check, should be forwarded to the Secretary of the Treasury, who will refer them to the proper accounting officer for examination and the statement of an account in favor of the owner of said check, as provided for in section 3647.

"Whenever such an account shall have been stated, and an officer or agent charged with the amount of any duplicate check, the final accounting officer will notify the Secretary of the Treasury, in order that the amount of the original check, if remaining to the credit of the officer or agent in any United States depository, may be repaid into the Treasury and carried to his credit, and to the credit of the proper appropriation.

"These regulations apply only to checks drawn for sums less than \$1,000."

**385.** Through this division have also been issued the regulations which the Secretary of the Treasury is authorized, by section 3529 of the Revised Statutes, to prescribe in relation to the purchase, exchange, and redemption of the minor coins of the United States.

The regulations thus in force are as follow :

*Purchase of Minor Coins.*

Persons desiring to purchase the minor coins issued under section 3515, are informed that they will be issued to them in exchange, at par, for lawful money of the United States, in sums of twenty dollars or multiples thereof.

Applications for the coins must be made, in all cases, to the Superintendent of the Mint of the United States at

Philadelphia, accompanied by the necessary funds; on the receipt of which, or as soon thereafter as practicable, such minor coins, to the amount of the remittance, will be forwarded, at the cost of the mint, to any of the principal towns or cities of the United States, as desired.

Remittances for this purpose may also be made in post-office money orders or sight drafts, payable in Philadelphia or New York, to the order of said Superintendent.

Persons making application for these minor coins will state particularly the denomination required, whether one, three, or five cent pieces, and will write plainly the address to which the coins are to be forwarded.

The Treasurer or any Assistant Treasurer of the United States is also authorized to pay out for legal-tender notes any minor coins held by him and not needed for the current business of his office.

*Exchange of Minor Coins.*

The minor coins of copper, bronze, or copper-nickel, referred to in section 3529, are as follow, viz.:

(1) Large copper cents issued prior to 1857; (2) nickel-copper cents issued from 1857 to 1864; (3) bronze cents issued from 1864 to 1873; (4) bronze two-cent pieces; (5) copper-nickel three-cent pieces; and (6) copper-nickel five-cent pieces.

Persons holding these coins and desiring their exchange for the minor coins authorized to be issued by the sixteenth section of the coinage act of 1873, may present or forward the same for this purpose to the Superintendent of the Mint of the United States at Philadelphia, in packages containing twenty dollars or multiples thereof, properly assorted and separated by the denominations and issues above specified.

Each package must be accompanied by a list setting



forth the aggregate amount of coin which the package contains, and the amount of each denomination and issue, together with the name and post-office address of the party sending the same, who will also advise the Superintendent of the Mint of the amount and denomination of minor coins desired in return, and designate the city or town most convenient to him to which he desires such coins to be sent.

*Redemption of Minor Coins.*

Persons holding coins of copper, bronze, or copper-nickel, authorized by law, and desiring their redemption in lawful money, may forward or present them for this purpose to any of the offices of redemption hereinafter specified, putting the coins in packages of twenty dollars each or multiples thereof, assorted and separated by denominations and issues, as above directed in cases of forwarding for exchange, and, if forwarded, advising the officer to whom sent of the amount and kind of coin shipped, and the place (New York, Philadelphia, Boston, New Orleans, or San Francisco) at which the transfer check to be drawn by the Treasurer of the United States shall be made payable.

Upon the receipt of the minor coins thus forwarded or presented for redemption, the officer receiving them will carefully count and examine the same, and thereupon, unless payment therefor can be made over the counter, will issue a certificate, to be at once transmitted by him to the Treasurer of the United States at Washington, D. C. ; which certificate shall state the amount of coin received, the name and address of the person, company, corporation, or firm making the remittance, and the place at which the transfer check shall be made payable.

The Treasurer of the United States will, upon the receipt of this certificate, transmit to the owner of the coin a transfer check payable to his order, in United States currency,

for the amount specified in the certificate, the check to be drawn upon the Assistant Treasurer of the United States in New York, Philadelphia, Boston, New Orleans, or San Francisco, at the option of the party forwarding the coin.

A detailed register of purchases and exchanges is directed to be kept in the mint at Philadelphia, and a register of redemptions in each office of redemption.

The expenses of transportation of the old coins thus forwarded for exchange or redemption must be paid by the parties forwarding them. The coin in return will be forwarded at the expense of the United States.

Minor coins so mutilated that they cannot be identified, or materially reduced in value by clipping or otherwise, will not be exchanged or redeemed.

Silver coins will not, in any case, be received for redemption or exchange under the provisions of this law.

The offices of redemption herein referred to are as follow :

The Superintendent of the Mint of the United States, Philadelphia.

The Treasurer of the United States, Washington, D. C.

The Assistant Treasurer of the United States, Boston.

The Assistant Treasurer of the United States, New York.

The Assistant Treasurer of the United States, Philadelphia.

The Assistant Treasurer of the United States, St. Louis.

The Assistant Treasurer of the United States, New Orleans.

The Assistant Treasurer of the United States, Cincinnati.

The Assistant Treasurer of the United States, Chicago.

The Assistant Treasurer of the United States, San Francisco.

The Assistant Treasurer of the United States, Baltimore.

The United States depository, Tucson, Arizona.

## III. CUSTOMS DIVISION.

**386.** The necessity for this division arose out of the provisions of law authorizing the Secretary of the Treasury, in cases of unascertained duties, or duties or other moneys paid to a collector of customs under protest and appeal in excess of the sums required by law, to refund such excess out of the Treasury. The consideration of numerous cases of appeals from the decisions of the collectors of customs forms, perhaps, the most important duty of this division, although it is charged with many other important duties affecting the administration of the customs laws and the transaction of business in the numerous custom-houses. The proper execution of these duties on the part of the responsible head of the division requires legal knowledge and training, in order the more properly to deal with numerous questions arising as to the construction of statutes, and in the application of the decisions of judicial tribunals affecting points at issue between importers and the collectors of customs. It likewise requires a thorough knowledge of the customs laws and regulations, of the usages of trade, and to some extent the routine of commerce in foreign countries. The examination which is given in these cases in the office of the Secretary of the Treasury, through this division, is, in numerous instances, preliminary to the judicial determination of the questions in the courts. The importer who has paid his duties under protest can only have a standing in court after appeal to the Secretary of the Treasury within the required time, and after the decision of the latter on the case presented, adversely to his claim. It becomes, therefore, a matter of the greatest importance that the questions presented be carefully considered by well-trained minds, and with due regard to well-settled principles of law. A want of knowledge of such principles, or an imperfect

judgment, even in a case of exceeding small amount and seemingly unimportant, may involve the Government in a loss of revenue incalculable in amount, through the application of the conclusions reached to a class of importations in the future, the extent of which can in nowise be within the reach of conjecture. At the same time, an overzealous regard for the money interests of the Government, which grasps at the idea of increased and increasing revenue, while well-settled principles of law are overlooked or carefully ignored, may, on the other hand, involve the Treasury in the hopeless and expensive litigation of hundreds of suits involving the class of importations affected.

**387.** It is provided by law that the decision of the collector of customs at the port of importation and entry, as to the rate and amount of duties to be paid on the merchandise entered, and the dutiable costs and charges, or as to the rate and amount to be paid on the tonnage of any vessel, or as to all fees, charges, and exactions whatever, shall be final and conclusive against all persons interested therein, unless the owner, master, commander, or consignee of such vessel, or the owner, importer, consignee, or agent of such merchandise, shall, within ten days after the ascertainment and liquidation of duties, give notice in writing to the collector on each entry, if dissatisfied with his decision, setting forth therein distinctly and specifically the grounds of his objection thereto, and shall, within thirty days after the date of such ascertainment and liquidation, appeal therefrom to the Secretary of the Treasury. (R. S., §§ 2981, 2982.)

By a recent act it is provided that this shall not apply to an exaction of tonnage tax, where the Secretary and the Attorney-General shall be satisfied that such exaction was in contravention of treaty provisions. (Act June 19, 1878.)

**388.** And it is further provided that the decision of the Secretary of the Treasury upon such appeal shall be likewise final and conclusive, unless suit shall be commenced for the recovery of such moneys claimed to have been illegally exacted within ninety days after his decision. And no suit can be maintained until after such decision shall be rendered, unless that decision shall be delayed more than ninety days from the date of the appeal, in case the entry was made east of the Rocky Mountains, or more than five months in case of an entry west of those mountains.

**389.** In order to understand more clearly this matter of protests and appeals, and the duty of the Customs Division in regard thereto, it is well, perhaps, to refer briefly to what is required of a merchant at the port of entry in respect of a consignment of imported goods.

**390.** All goods brought within the jurisdiction of a port of entry, with purpose to unload the same, are subject to entry at the custom-house; and only the owner or importer, consignee or agent, can be recognized as entitled to enter the same. The person designing to make such an entry must produce to the customs officers the original invoice of the merchandise, properly authenticated, together with the bill of lading, and make an entry of the goods in writing, under oath. This entry is required to specify the name of the vessel, and of her master, in which, and the port or place from which, the merchandise was imported; the particular marks, numbers, denomination, and dutiable value, including charges of each particular package or parcel; or if in bulk, the quantity, quality, and value, including charges thereon, particularly specifying the species of money in which the invoice thereof is made out. The entry must be subscribed by the person making it, if the owner or consignee, in his own name; or if another person, in his name as agent or factor for the owner or

consignee. Such entry is made on a prescribed form. After a comparison of the same with the invoice and bill of lading, if found correct, the duties are estimated and indicated on the face of the entry, and, with the papers and a permit for the delivery of the goods on payment of duties, the same is transmitted to the naval officer of the port, if there is one, for revision, whose duty it is to check the entry, invoice, and permit, if he finds them correct. The papers are then returned to the collector's office, where the appropriate oath is administered, and the packages—one in ten—are designated to be sent to the appraiser's store for examination, which are marked on the entry, invoice, and permit. The amount of estimated duties having been registered in the naval office, as a check upon the collector, and deposited with the cashier, together with the custom-house fees, and the proper bond having been executed in cases where bond is required, the permit is signed by the collector, and then sent to the naval officer to be countersigned, when it is delivered to the importer.

**391.** This is the process substantially, in a simple form, of entry for consumption, which is varied under certain anomalous circumstances; such as the want of an invoice, owner's oath, &c. The importer can only receive his goods on payment of the duties estimated and of the fees. He may pay the same, and if dissatisfied he can, within the ten days limited by statute, file with the collector the written protest already described. Following this protest, if he demands a refund of duties, his next step is, within the given time, to appeal from the collector's decision to the Secretary of the Treasury. This appeal is ordinarily in the form of a simple letter, stating the importation, the name of the vessel, the particular entry, the decision appealed from; in other words, briefly the ground of his complaint, and such facts as will identify the entry. No particular

form is, however, necessary. This appeal is referred to the Customs Division, in the office of the Secretary of the Treasury. Before its consideration in that division, the collector of customs of the port at which the entry was made is called upon for a report, particularly as to whether a protest was filed within the proper time. A copy of such protest is also called for, and information is requested of any facts from which the division can judge of the merits of the claim. As can be readily imagined, these appeals are multitudinous in number; for with each entry and protest an appeal must be made, in order to obtain the refund in the particular case, although the question at issue may be precisely the same in a large number of cases. The decision by the Secretary, however, of one appeal, may dispose of a score of cases, or more, involving one and the same class of merchandise. But the protest must be carefully scanned in each case; for the Secretary's authority to refund, as well as the importer's ability to maintain suit in court against the collector, is limited, under the statute, to the sufficiency of the protest. The question of the need and sufficiency of protests has been much dwelt upon in numerous decisions of the courts in these cases; and these and other decisions involving questions which have arisen in the consideration of the tariff acts now constitute, as far as they go, a sure rule for the guidance of Treasury officers, as well as of officers of customs. The number of appeals annually made to the Secretary of the Treasury in these cases is about five thousand.

**392.** Besides the duty with respect to appeals in customs cases, this division is charged with the examination and approval of bonds given by persons desiring to establish private warehouses, for the storage of imported goods on which the duties have not been paid. Applications for the establishment of such warehouses also receive consid-

eration by this division. These warehouses, in accordance with the statute, are of several classes, by reason of the use for which they are employed. The safe-keeping of the goods, a compliance with the warehousing laws, and the proper transaction of the business within the purpose of the statute creating the warehouse system, are secured by a bond, the penalty of which, as well as the general form, is prescribed by regulations of the Secretary of the Treasury.

**393.** The Customs Division gives attention also to the system of bonded routes, and to the bonds required from common carriers to secure the safety and proper delivery of bonded goods intrusted to them for transportation. To this end, it has the designation of the common carriers who, under sufficient security and regulations designed to protect the revenue from fraud, are permitted to transport goods in bond from one district to another; from one port in the United States, through adjacent foreign dominions, to another port in the United States; and from the port of entry in the United States of goods destined on arrival for immediate transportation and exportation to Canada. It has also the charge of the enforcement of the regulations prescribed for carrying this system of transportation into effect. It is upon inquiry constantly as to whether the goods transported are all properly received at the port of destination, and is necessarily engaged frequently in investigating cases which may arise of alleged frauds or irregularities on the part of the designated carriers or their employees.

**394.** This division has consideration of cases involving errors in invoices and entries, refund and abatement of duties, drawback of customs duties on articles manufactured in the United States out of imported material; also consideration of all questions arising upon the construction of the customs laws, and the general regulations thereun-



der, in regard to the entry, appraisal, and delivery of merchandise, and payment of duties thereon. It carries on correspondence, through the Department of State, with consular officers, in regard to dutiable values, invoices, &c., and has, indirectly, a supervision of appraisers in securing uniformity in the valuation of dutiable merchandise at the various ports. It has supervision also of the seal fisheries in Alaska, and of such other matters in that portion of our territory as devolve by law upon the Secretary of the Treasury.

**395.** This division is also charged with matters relating to the compromise, under the general powers given the Secretary of the Treasury by section 3469 of the Revised Statutes, of cases arising from the customs revenue laws.

It aids the Secretary in his general supervision of the numerous customs districts and the transactions of customs officers; of the organization of the clerical and official force at the custom-houses, the mode of transacting business therein, as to blanks and forms of books, reports, and returns to be used. In a word, it is through this division, to a large extent, that the immense interests of the country, in its sources of revenue from customs, receive control and guidance.

#### IV. DIVISION OF INTERNAL REVENUE AND NAVIGATION.

**396.** The Secretary of the Treasury relies upon this division of his office in all matters affecting the administration of the navigation laws, both for foreign and domestic commerce, including those relating to the security and protection of passengers and of seamen on both steam and sailing vessels. To this division are referred all questions regarding the registering and licensing of the different classes of vessels.

**397.** Vessels of the United States entitled to privileges and immunities as such, over foreign or undocumented vessels, and to carry the flag of the nation, are those only which have been duly registered, and continue to be wholly owned and commanded by citizens of the United States.

**398.** Vessels so entitled to registry or license are those of the following classes, wholly owned by citizens of the United States, viz.:

1. Those built within the United States, and which have not been sold to a foreign citizen or subject after being once documented.

2. Those captured in war to which the United States is a party, by a citizen or by citizens thereof, lawfully condemned as prize.

3. Those adjudged to be forfeited for a breach of the laws of the United States.

4. Those built in a foreign country, wrecked within the waters of the United States, purchased and repaired by citizens of the United States, at a cost equal to three-fourths of the cost of the vessel when repaired.

Vessels of these several classes are prohibited a register by law, or the benefit thereof, if owned in whole or in part by a citizen of the United States who usually resides in a foreign country, during the continuance of such residence, unless such citizen is a consul of the United States, or an agent for or a partner of a mercantile house, consisting of United States citizens, carrying on trade within the United States.

Also if so owned by a naturalized citizen of the United States residing for more than a year in the country from which he originated, or for more than two years in any foreign country, unless he be a consul or other public agent of the United States; also if, having been recorded or registered as a vessel of the United States pursuant to law, the

same was licensed or authorized to sail under a foreign flag and the protection of a foreign government during the existence of the rebellion of 1861.

**399.** Marine documents, consisting of certificates of registry, enrollment, and license, are issued by the collector of the port upon compliance with the requirements of law and regulations. Severe penalties—such as the forfeiture of the vessel, her tackle, &c., or their value—follow any false representations or fraudulent appliance in obtaining these papers. All business matters connected with the registry or licensing of these vessels are transacted by the collector of the port to which the same belong, under printed regulations and forms issued by the Secretary of the Treasury; and these regulations and forms are construed, explained, and modified from time to time, as occasion may require, by the Navigation Division.

Questions are constantly arising under these regulations and the laws relating to these vessels, and are as constantly referred by the Secretary for the consideration and decision of that division.

**400.** Questions also arise in the different ports, and are likewise there referred, regarding the entry and clearance of vessels, the recording of bills of sale, mortgages, and hypothecation of vessels.

**401.** Every vessel arriving within a port of entry from a foreign port must, within twenty-four hours after arrival, report to the chief officer of customs, and within forty-eight hours thereafter the master, &c., must make the entry required by law, accompanied by a manifest of the cargo, in proper form and duly sworn to, and deposit the ship's papers. If the vessel is of the United States, the crew list must at the same time be exhibited, and the crew must be accounted for.

**402.** The masters of all vessels leaving for foreign

ports, and with some exceptions leaving coastwise, must obtain from the collector of the port a clearance, after first delivering a true manifest of the cargo, properly verified and in due form, a full descriptive list of the ship's company, and a bond for the production of the crew, if on a foreign voyage or engaged in the whale fisheries. Severe penalties are imposed by law upon the master of any vessel leaving without obtaining the proper clearance from the collector.

**403.** All the incidents attending entry and clearance of vessels, and the liability of the same or the master to the penalties incurred under the statute for fraud, irregularity, neglect, or avoidance, as regards a due observance of law, come properly before this division, in some form or other, for consideration.

**404.** This division also has charge of matters in relation to the carriage of passengers in emigrant vessels, and of those affecting steerage passengers, their rights, protection, and comfort, on the great ocean steamers; of matters pertaining to the American merchant marine in foreign ports, the care of destitute seamen in those ports, and their transportation home.

In regard to this last subject, it receives reports from our consuls abroad of seamen discharged in foreign ports. For the protection of the seaman in such a case, the consul is required to demand from the master of the vessel three months' extra pay on account of each seaman so discharged, and in case of refusal to report the facts, so that collection may be made by the proper authorities, from the owners of the vessel, at the port to which she belongs.

**405.** This division gives its attention also to matters connected with the collection of tax on tonnage of vessels arriving in the ports of the United States, and to the re-

fund of tonnage dues and fees exacted in excess of the sums required by law to be paid in particular cases. As regards this part of its duties, it receives reports from customs officers of all vessels arriving in their respective ports, and makes a register of the same under convenient heads, showing the name of the vessel, her character and rig, her tonnage admeasurement, and the amount and time of the payment of tonnage dues. It gives attention to the admeasurement, naming, and numbering of vessels, and to the carrying trade, under the peculiar benefits and restrictions of the law, whether coastwise or from or to foreign countries.

**406.** This division gives its attention also to the adjustment of claims for drawback of internal-revenue taxes; also to other internal-revenue matters engaging the immediate attention of the Secretary of the Treasury.

**407.** It adjusts the compensation to be allowed to informers, both under internal-revenue and customs laws, in accordance with section 3463 of the Revised Statutes as regards the first, and with the act of June 22, 1874, (Stats. 18, p. 186,) as regards the latter.

**408.** It has charge also of the compromise of claims and suits, on application of parties indebted to the United States, for the benefit of sections 3229 and 3469 of the Revised Statutes, with the exception of those arising under the customs laws.

In regard to the compromise of claims generally, the authority of the Secretary of the Treasury is restricted to—or, in other words, his jurisdiction is obtained only upon—the favorable recommendation of the United States attorney, or other attorney or agent having charge of the claim, and the concurrence in such recommendation of the Solicitor of the Treasury.

In cases arising under internal-revenue laws, specially

provided for by section 3229, the interposition of either of these officers is not required. When such a case is not in suit, the Commissioner of Internal Revenue may compromise, with the consent of the Secretary of the Treasury alone; but after suit the consent of the Secretary must be joined with the recommendation of the Attorney-General.

According to an opinion of the Attorney-General, a case of this character, after judgment, becomes subject to the general power of compromise given by section 3469, requiring for its exercise the concurrence of the United States attorney, the Solicitor of the Treasury, and the Secretary of the Treasury.

**409.** This division also gives direction to the authority of the Secretary under law to remit fines, penalties, and forfeitures incurred under laws relating to steam vessels; also those incurred for violation of the customs or navigation laws, or laws imposing duties or taxes. (R. S., §§ 5292, 5294; act June 22, 1874, Stats. 18, p. 189.)

**410.** In the latter case the statutes provide that the petitioner, if the value of the merchandise or vessel seized or subject to seizure is over one thousand dollars in value, shall present his petition to the judge of the district wherein the alleged violation occurred, or in which the property is situated, setting forth the facts and praying for relief; whereupon the judge is directed to inquire in a summary manner into the circumstances of the case, giving due notice to the United States attorney and the collector of the port. The facts appearing on such inquiry are required to be stated and annexed to the petition, and, together with a certified copy of the evidence, to be transmitted to the Secretary of the Treasury, who has power, upon such statement and evidence, to remit the fine, penalty, or forfeiture, or remove the disability, if in his opinion the same was incurred without willful negligence or intention of fraud in

the person incurring the same, and to direct the prosecution to cease, if any, on such terms and conditions as he may deem just. In cases where the fine or forfeiture has been incurred under laws for imposing or collecting duties or taxes, or relating to registering, recording, enrolling, or licensing vessels, and does not exceed fifty dollars, or under any revenue law and the amount does not exceed one thousand dollars, or under any law relating to steam vessels, the Secretary may ascertain the facts upon any application for remission, &c., in such manner as he may deem proper.

If he is satisfied of the absence of willful negligence or of intention of fraud, according to the terms of the statute, his decision is embodied in an instrument, under seal of his department, known as a "warrant of remission." Such warrant declares the remission of the fine or forfeiture, and the terms and conditions upon which it is to take effect. If a proceeding is pending in court for the enforcement of the forfeiture or penalty, the customary routine has been to transmit the warrant to the Solicitor of the Treasury, who sends it to the proper United States attorney, with instructions that it may be duly filed in court, and may operate to release the party from his liability upon a compliance with its conditions.

**411.** This division also considers such internal-revenue matters as properly come before the Secretary of the Treasury. Among these are the compromise of internal-revenue cases, already referred to ; the refund of taxes erroneously or illegally assessed ; the business relating to lands sold and disposed of under the direct-tax law ; the withdrawal of alcohol or spirits from bond free of tax for the use of scientific institutions, according to the provision of section 3297 of the Revised Statutes.

## V. LOAN AND CURRENCY DIVISION.

**412.** This division has supervision of the bonded debt of the United States. It issues all orders for engraving, printing, and numbering the Government bonds, and receives, seals, and makes a correct serial record of them before they are issued by the department. No original bond goes out without the examination, sanction, and order of this division, and, likewise, without such sanction no registered bond received on a transfer passes from the control of the Treasury Department. The bonds outstanding and authorized are known by different designations or titles, to distinguish one from another, and a separate record of and account with each description of the loan is kept in this division.

**413.** The number of loans so designated and outstanding, including those current, in whole or in part, as well as those which have matured, is as follows :

Twelve bearing interest in coin.

Two bearing interest in lawful money.

Twenty-two which have matured, and on which interest has ceased.

Six made up of non-interest currency notes and certificates of deposit.

One of the two loans bearing interest in lawful money is composed of the Pacific railway bonds, issued to the six Pacific railway companies, in different proportions, for use in the construction of the roads, as provided by the acts of July 1, 1862, and July 2, 1864. The United States is bound absolutely for the payment of these bonds. This liability is secured, however, by a second mortgage on the road, property, and equipments of the several companies.

**414.** The only bonds now being issued by the United States are those of the funded loan of 1907, authorized by



the act of July 14, 1870, bearing interest at four per centum. Subscriptions to that loan are now being received. Still another loan is authorized, at four and a half per centum, by that act, to the limit of three hundred millions of dollars. Bonds of this last-named loan have been issued to January 1, 1879, aggregating two hundred and fifty millions of dollars. Of the first-named loan, authorized at four per cent., limited by the act to one thousand millions, there had been issued to the date aforesaid bonds aggregating three hundred and thirty million seven hundred thousand dollars.

**415.** The issue of any of these bonds, however, does not increase the national debt; for the law authorizing them specifically provides that their proceeds shall be applied to the redemption of any of the bonds outstanding known as five-twenty bonds, at their par value, or that any of the new issue may be exchanged for the five-twenties, par for par, and for no other purpose. The purpose of the law is simply to fund, as far as it can be done, a large portion of the outstanding debt, bearing interest at six per cent., into a loan at a smaller rate of interest.

The resumption act of January 14, 1875, also provides that the Secretary of the Treasury may sell either of these descriptions of bonds, and use the proceeds for the purposes of resumption of specie payments.

**416.** By the provisions of the act referred to of 1870, the Secretary of the Treasury, when he is prepared to pay or cancel any amount of these five-twenty bonds, is required to give a public notice, and therein to indicate the particular bonds to be paid or cancelled by class, date, and number, in the order of their numbers and issues, beginning with the first numbered and issued. In three months after the date of such public notice the interest on the bonds so advertised is to cease. By a subsequent act of January 25,

1879, interest may be allowed on the redeemed bonds for this period when the same are exchanged for the four per cents.

**417.** These notices and calls are prepared and published by the Loan Division. The business connected with the issue of the new bonds, and with the receipt and cancellation of the old ones thus paid, redeemed, and exchanged, is also transacted in that division. There have been, up to and including the 4th of March, 1879, ninety-one calls for these old bonds. The call made at that date was for bonds aggregating in amount \$10,000,000. The bonds embraced in the forty-sixth call constituted the residue of those issued in May and November, 1865, under the act of March 3, 1865. The forty-seventh call, therefore, commenced with the bonds authorized by the same act, but commercially known as "consols" of 1865, which are payable after July 1, 1870, at the option of the Government.

The bonds thus called in commence with the earliest in date of five-twenties, and proceed in their numerical order, both as to the registered and coupon.

The following statement will explain in detail the entire bonded as well as currency debt of the United States, with reference to the titles of the several loans, the authorizing acts of Congress, and the amount originally issued under each description :

THE PUBLIC DEBT OF THE UNITED STATES—FEBRUARY 28, 1879.  
INTEREST-BEARING DEBT.

TITLE OF LOAN.	AUTHORIZING ACT.	RATE, PER CENT.	WHEN RE-DEEMABLE.	WHEN PAYABLE.	ORIGINALLY ISSUED.	OUTSTANDING PRINCIPAL.
Loan of 1868.....	June 14, 1868.....	5	Jan. 1, 1874.	Dec. 31, 1880.	\$20,000,000 00	\$260,000 00
Loan of February, 1861.....	Feb. 8, 1861.....	6		July 1, 1881.	18,415,000 00	18,415,000 00
Oregon War Debt.....	March 3, 1861.....	6			18,415,000 00	18,415,000 00
Loan of July and Aug., 1861.....	July 17, 1861.....	6			182,321,850 00	182,321,850 00
Loan of 1868 (312).....	March 3, 1868.....	6	June 30, 1881.		175,000,000 00	175,000,000 00
Ten-Torties, 1864.....	March 3, 1864.....	5	June 30, 1874.	March 1, 1904	10,117,900 00	10,117,900 00
Consols of 1867.....	March 3, 1867.....	6	July 1, 1870.	July 1, 1898.	323,092,850 00	323,092,850 00
Consols of 1868.....	March 3, 1868.....	6	July 1, 1872.	July 1, 1897.	370,413,850 00	370,413,850 00
Consols of 1868.....	March 3, 1868.....	6	July 1, 1881.	July 1, 1888.	517,924,150 00	517,924,150 00
Funded Loan of 1881.....	July 14, 1870.....	5	May 1, 1881.		539,440,850 00	539,440,850 00
Funded Loan of 1891.....	July 14, 1870.....	4½	Sept. 1, 1881.		250,000,000 00	250,000,000 00
Funded Loan of 1897.....	July 14, 1870.....	4	July 1, 1907.		405,900,000 00	405,900,000 00
Navy Pension Fund.....	July 23, 1868.....	3			14,000,000 00	14,000,000 00
Aggregate of Interest-bearing Debt.....						\$2,014,371,900 00

DEBT BEARING NO INTEREST.

Old Demand Notes.....	July 17, 1861; February 12, 1868.....	\$20,000,000 00	\$21,925 00
Legal-tender Notes.....	February 28, 1869; July 11, 1869; March 3, 1869.....	346,481,016 00	346,481,016 00
Certificates of Deposit.....	June 8, 1870.....	44,100,000 00	44,100,000 00
Federal Currency.....	July 17, 1863; March 3, 1863; June 30, 1864.....	48,179,650 08	15,984,113 34
Gold Certificates.....	March 3, 1863.....	50,369,150 00	16,773,500 00
Silver Certificates.....	February 26, 1875.....		2,506,160 00
Aggregate of Debt bearing no Interest.....			\$457,917,083 34

## DEBT ON WHICH INTEREST HAS CEASED SINCE MATURITY.

TITLE OF LOAN.	ACTS OF CONGRESS.	RATE, PER CENT.	ORIGINALLY ISSUED.	OUTSTANDING.
Old Debt.....	Various, prior to 1837.....	4 to 6	303,572 92	\$57,665 00
Mexican Indemnity Stock.....	August 10, 1846.....	5	98,207,000 00	1,104 91
Loan of 1847.....	January 28, 1847.....	6	283,075 00	1,250 00
Bounty-Land Scrip.....	September 11, 1847.....	6	5,000,000 00	3,390 00
Texas Indemnity Stock.....	September 9, 1850.....	5	20,000,000 00	21,000 00
Loan of 1852.....	June 14, 1853.....	5	7,022,000 00	8,000 00
Loan of 1856.....	June 22, 1860.....	5	514,771,690 00	10,000 00
5-20's of 1862, (called).....	February 25, 1862.....	5	125,561,390 00	411,600 00
5-20's of June, 1864, (called).....	June 30, 1864.....	6	203,327,250 00	79,050 00
5-20's of 1865, (called).....	March 3, 1865.....	6	332,838,250 00	185,750 00
Consols of 1865, (called).....	March 3, 1865.....	6	92,875,846 18	4,067,050 00
Treasury Notes prior to 1846.....	Various, prior to 1846.....	1-10 to 6	7,067,800 00	82,535 35
Treasury Notes of 1846.....	July 22, 1846.....	1-10 to 6	26,132,200 00	6,000 00
Treasury Notes of 1847.....	January 28, 1847.....	3 to 6	20,000,000 00	1,700 00
Treasury Notes of 1861.....	December 23, 1857.....	6	35,324,450 00	3,000 00
7-30's of 1861.....	March 2, 1861.....	7 3-10	140,094,750 00	16,700 00
One-year Notes of 1863.....	July 17, 1861.....	5	44,630,000 00	49,395 00
Two-year Notes of 1863.....	March 3, 1863.....	5	153,480,000 00	38,100 00
Compound-Interest Notes.....	March 8, 1863; June 30, 1864.....	6	266,595,440 00	263,330 00
7-30's of 1864-65.....	June 30, 1864; March 3, 1865.....	7 3-10	829,992,500 00	150,400 00
Certificates of Indebtedness.....	March 1, 17, 1862; March 3, 1863.....	6	561,753,241 65	5,000 00
Temporary Loan.....	June 30, 1864.....	4 to 6	85,150,000 00	3,060 00
3 per cent. Certificates, (called).....	March 2, 1867; July 25, 1868.....	3		5,000 00
Aggregate of Debt on which Interest has Ceased since Maturity.....				\$6,372,920 23

## RECAPITULATION.

INTEREST-BEARING DEBT.....		RECAPITULATION.	
Bonds at 6 per cent.....	\$640,105,250 00	Bonds at 6 per cent.....	\$640,105,250 00
Bonds at 5 per cent.....	703,266,650 00	Bonds at 5 per cent.....	703,266,650 00
Bonds at 4½ per cent.....	250,000,000 00	Bonds at 4½ per cent.....	250,000,000 00
Bonds at 4 per cent.....	406,900,000 00	Bonds at 4 per cent.....	406,900,000 00
Navy Pension Fund, at 3 per cent.....	14,000,000 00	Navy Pension Fund, at 3 per cent.....	14,000,000 00
Old Demand and Legal-tender Notes.....	346,743,941 00	Old Demand and Legal-tender Notes.....	346,743,941 00
Certificates of Deposit.....	46,100,000 00	Certificates of Deposit.....	46,100,000 00
Fractional Currency.....	15,966,413 34	Fractional Currency.....	15,966,413 34
Gold and Silver Certificates.....	19,067,660 00	Gold and Silver Certificates.....	19,067,660 00
DEBT ON WHICH INTEREST HAS CEASED.....			
DEBT BEARING NO INTEREST.....			
Total Debt (Principal).....	\$2,014,271,900 00		\$2,014,271,900 00
	6,372,930 36		6,372,930 36
	437,917,033 34		437,917,033 34
	\$2,448,561,863 60		\$2,448,561,863 60

## BONDS ISSUED TO THE PACIFIC RAILWAY COMPANIES, INTEREST PAYABLE BY THE UNITED STATES IN LAWFUL MONEY.

NAME OF RAILWAY.	AUTHORIZING ACTS.	RATE, PER CENT.	WHEN PAYABLE.	ORIGINALLY ISSUED AND OUTSTANDING.
Central Pacific.....	July 1, 1863, and July 2, 1864.....	6	30 years from date.....	\$35,935,120 00
Kansas Pacific.....	July 1, 1863, and July 2, 1864.....	6	30 years from date.....	4,303,000 00
Union Pacific.....	July 1, 1863, and July 2, 1864.....	6	30 years from date.....	27,534,513 00
Central Branch, Union Pacific.....	July 1, 1863, and July 2, 1864.....	6	30 years from date.....	1,600,000 00
Western Pacific.....	July 1, 1863, and July 2, 1864.....	6	30 years from date.....	1,970,560 00
Sioux City and Pacific.....	July 1, 1863, and July 2, 1864.....	6	30 years from date.....	1,633,320 00
Total.....				\$64,833,513 00

The bonds issued to the Pacific railroad companies, amounting to \$64,833,513, were in the nature of a loan of the national credit to those companies, the principal and interest of which they are bound to repay to the United States. For the security of this principal and interest, the issue is by law *pro tanto* a lien on the respective railroads, telegraph, fixtures, lands, franchises, and property of every description, which the Secretary of the Treasury is authorized to take possession of on default of payment by the companies.

**418.** This division has charge of the details of negotiating United States interest-bearing securities ; of the preparation of orders for engraving and printing United States bonds ; of the counting, cancellation, and record of bonds received for redemption, or for exchange for registered bonds ; of the preparation of vouchers for the issue of registered bonds ; of the examination and record of transfers of registered bonds.

**419.** This division receives notice of caveats filed against United States securities alleged to have been destroyed, lost, or stolen, and in connection therewith procures evidence for the courts and the law officer of the department, and in cases of reissue secures the required indemnity for the Government. By provision of the statutes, the Secretary of the Treasury, upon being satisfied by sufficient evidence of the destruction or defacement of an interest-bearing bond, identified by number and description, without bad faith on the part of the owner, or of the loss or destruction of any registered bond, so that the same is not held by any person, may issue, under proper restrictions, a duplicate, upon receiving a sufficient indemnity bond, with two sureties, securing the United States against any claim for ownership in such lost or destroyed bond. Upon such loss or destruction being discovered, notice, by way of caveat, should be filed with the Secretary of the Treasury, giving full description of the lost or destroyed bond, together with full and ample proof, by affidavit or otherwise, of the loss or destruction. This proof is considered in this division, and is subject to the approval of the First Comptroller of the Treasury. If it is concluded to issue a duplicate, the indemnity bond before referred to is prepared for the execution of the party concerned and his sureties. Without this indemnity, the Secretary cannot issue a duplicate of the bond shown to have been lost, defaced, or destroyed.

**420.** This division makes a record also of the issues of gold and currency certificates, and of their cancellation upon redemption; also of the receipt, counting, cancellation, and destruction of redeemed District of Columbia securities.

**421.** This division has supervision of the counting, cancellation, record, and destruction of all redeemed and mutilated United States notes and fractional currency; also of internal-revenue stamps redeemed, or those mutilated in printing. This part of its duties formerly devolved upon a distinct division, called the Currency Division, which, at a recent period, was consolidated with the Loan Division. These United States and fractional notes are received first by the Treasurer of the United States, in whose office they are put into packages, after a careful count, and cut in half. Of the legal-tender and other notes the lower halves, and of the fractional currency the left-hand halves, are sent to this division for verification of the count; the remaining halves to the corresponding divisions of the Register's office. They, therefore, undergo three separate counts, each count and record of the same being a well-devised check upon any possible scheme of fraud.

**422.** This division has charge also of the distinctive paper for United States notes, bonds, and currency, embracing its receipt from the superintendent at the manufactory; its issue on proper requisitions; the keeping of accounts thereof with the superintendent at the manufactory, with the Bureau of Engraving and Printing, with the various bank-note companies, with the Comptroller of the Currency, with the Treasurer of the United States, and with the Register of the Treasury; also of the keeping of a similar account of all paper used for internal-revenue stamps, from the time of its receipt by the superintendent at the

manufactory until its delivery to the Commissioner of Internal Revenue in stamps.

#### VI. THE DIVISION OF THE REVENUE MARINE.

**423.** In order the more efficiently to prevent smuggling, and to aid the customs officers in the collection of the revenue, the law has placed under the control of the Secretary of the Treasury a fleet of armed vessels, officered, manned, and equipped. These vessels guard the coast, the inlets, and the rivers along the sea-board ; they are stationed in the harbors of our larger ports, and are ready at all times for pursuit, for the purpose of overhauling or boarding suspicious craft and incoming vessels, and for general purposes of search and observation.

**424.** The duties of the Secretary of the Treasury, in regard to these vessels and their employment, are administered through this division. These include the management of the service ; the supervision of the building and equipment of the vessels ; the determination of the class and kind of vessel ; the size, rig, &c., of the same ; the drawing of specifications for hulls, spars, rigging, and machinery ; the advertisement of proposals to build ; the examination of proposals when made ; the selection of the lowest bidder, or the party with whom to enter into contract ; the making of contracts for construction ; the inspection and superintendence of the work as it may progress ; the selection of the necessary armament, equipment, and stores of the vessels ; and the examination and certification of all accounts arising from these operations, preliminary to their proper adjustment by the accounting officers.

**425.** This division also determines upon the repair, purchase, and sale of revenue vessels, and prepares the papers connected therewith ; also upon the designation of the vessels in the service to their respective stations of



duty, and the defining of the cruising-ground of each ; also upon the assignment of the officers to duty, upon the purchase of supplies, the regulation of the crew, upon the wages to be paid, and upon the complement of men for each vessel. This division also examines and certifies the accounts of the vessel, the pay-rolls and accounts of disbursements made by the collectors of customs, and of the accounts of the officers. It also examines and settles claims against the revenue-cutter service for damages by collision, for wharfage, tonnage, &c.

**426.** This division thus directs the management and maintenance of an armed fleet of vessels, 36 in number, employing 203 officers and about 800 men.

The officers designated by the statutes, for each vessel, are one captain, one first, one second, and one third lieutenant ; and for each steam vessel, in addition, one engineer and an assistant engineer ; but the Secretary is left to his own discretion as to a modification of this number, and as to the number of petty officers and men to employ.

**427.** The Revenue Marine Division is charged also with all matters relating to the United States coast survey coming before the Secretary, as well as matters relating to weights and measures, upon which the Secretary is required by law to act ; also those pertaining to the light-house establishment.

#### VII. DIVISION OF APPOINTMENTS.

**428.** This division has supervision of all matters relating to the appointment, removal, or suspension of all officers, clerks, messengers, &c., under the control of the Treasury Department ; including the examination of applications and recommendations for appointment or employment, and the preparation of commissions for appointees ; the examination and investigation of all complaints and

charges against officials or employees, except when such investigation is otherwise specially directed.

**429.** It is charged with the preparation of reports required by law to be laid before Congress by the Secretary of the Treasury, relative to the employment and compensation of persons in various branches of the public service, and with the preparation and publication of the "United States Treasury Register."

**430.** It is also charged with the verification of all pay-rolls of the department; with the inspection of the accounts of steamboat inspectors and internal-revenue gaugers; and the examination of all estimates for salaries and compensation of officers and employees.

**431.** Also with the keeping of accounts of miscellaneous expenditures from the appropriation for the collection of the revenue from customs.

**432.** Also with the keeping of the account of absence from duty of employees in the several bureaus and offices of the department, and the consideration of requests for leave of absence.

#### VIII. DIVISION OF STATIONERY, PRINTING, AND BLANKS.

**433.** This division is charged with the purchase and supply of stationery, blanks, and blank books for the department, sub-treasuries, depositories, custom-houses, revenue vessels, life-saving stations, marine hospitals, light-houses, and internal-revenue offices; and with the supervision of the printing, binding, lithographing, and engraving for the department, except United States bonds and notes, United States currency, national-bank notes, and internal-revenue stamps; also with the arrangement for publication and the indexing of the several reports and tables comprising the finance report.

**434.** Also with the superintendence of the advertising

of the department; the examination and reference to the proper officers of the accounts for such advertising; and the subscription for newspapers and periodicals.

**435.** It is charged also with the preparation and delivery to disbursing officers of the Government of all disbursing checks used by them, except pension checks; the custody and distribution of official postage stamps for the department; the custody and distribution of cigar stamps to officers of the customs; the examination of the accounts of those officers to see that such stamps are properly accounted for; and, generally, with all business connected with the foregoing.

#### IX. DIVISION OF SPECIAL AGENTS.

**436.** This division is charged with the assignment and detail of special agents, and the examination of their accounts for compensation and travelling expenses, and the examination and reference of their reports; also with the following enumeration of duties:

**437.** The supervision and enforcement of the regulations for the prevention of smuggling and frauds on the customs revenue.

**438.** The supervision over the customs districts, and over the acts of customs officers and their books, papers, and records, with a view of securing uniformity in their methods of transacting business.

**439.** The supervision of the transportation of merchandise in bond, including the examination of the reports of collectors of customs at ports of shipment and of arrival; and the investigation of cases arising from alleged irregularities in connection with such transportation.

**440.** The examination and approval of bonds for customs warehouses and bonded routes, and the enforcement of the laws and regulations governing the trade with Mexico

and Canada, so far as relates to the establishment of bonded routes and mode of transportation.

#### X. THE SECRET SERVICE DIVISION.

**441.** This division is under the charge of an officer designated by the Secretary of the Treasury as Chief of the Secret Service. The division itself, as well as the chief, is the creature of regulation of the department, the authority for its establishment being implied from the act of Congress appropriating for the current fiscal year a sum of money for the "expenses in detecting and bringing to trial and punishment persons engaged in counterfeiting Treasury notes, bonds, national-bank notes, and other securities of the United States, and the coinage thereof, and for detecting other frauds upon the Government, to be disbursed under the direction of the Secretary of the Treasury."

**442.** The division thus established, although connected with the Treasury Department, and immediately with the Secretary's office, has been placed by the Secretary under the general direction of the Solicitor of the Treasury.

**443.** The principal duties of the chief and his subordinates are to detect and to bring to trial persons engaged in counterfeiting the coin, currency, and securities of the United States, and those engaged in passing or dealing in the same; but they are also engaged in the detection of other frauds on the Government.

This division, as well as the preceding and the one named immediately hereafter, has no specific authority of law as organization of the Secretary's office, and is not presided over; as in the case of the other divisions, by a chief whose appointment as such is provided for. The designation of the division and the detail of the head thereof, as well as its organization, spring from the general authority of the Secretary to prescribe rules for the government of his de-

partment and for the distribution of business therein. (R. S., § 161.)

#### XI. DIVISION OF CAPTURED AND ABANDONED PROPERTY.

This division grew originally out of the administration by the Secretary of the Treasury of the acts of Congress restricting and regulating commercial intercourse with parts of the country the inhabitants of which were, or were declared to be, in a state of insurrection. Under these laws, trade regulations had to be established to meet the exigencies existing at the time of their enactment, arising out of the then existing rebellion of the year 1861 and subsequent years; captured and abandoned property had to be taken care of and accounted for; permits to trade were required to be issued within the terms of the laws; the purchase and disposition of the products of insurrectionary sections of the country had to be provided for under special laws applicable; and the vast business, intricate and delicate to the greatest degree, had to be taken care of under the general supervision of the Secretary of the Treasury. This involved the appointment and supervision of general and special agents, having special territorial jurisdiction, whose duties required the issue of permits; the regulation, under instructions from head-quarters, of trade; the seizure or receipt of property captured by the army or found abandoned; the safe-keeping and transportation of the same; its sale or other disposition; the rendition of proper accounts of the same or of its proceeds, and the decision of questions arising out of ownership, or controversies between claimants. In the administration of this business there has been a vast accumulation of papers, correspondence, and records, all of which are now in charge of the present Division of Captured and Abandoned Property, in the office of the Secretary of the Treasury. It is

the duty of this division to preserve these files and records in a methodical manner, and to furnish information therefrom as it may be required by Congress, the Secretary of the Treasury, the Attorney-General, the Court of Claims, Claim Commissions, or to meet any other legal and proper demand. Considerable labor is required in the examination of the records pertaining to the seizure, detention, and sale of cotton by the United States, through its agents, during the war of the rebellion and subsequently ; which examination and the information to be obtained are required by the Court of Claims, by rules issued upon the head of the department, to answer pending cases brought by claimants against the United States in that tribunal.

This division has referred to it, for adjudication, claims made under the fifth section of the act of May 18, 1872, (Stats. 17, p. 134,) by lawful owners or their legal representatives, of cotton seized after the 30th of June, 1865, by the agents of the Government, unlawfully and in violation of instructions, the net proceeds of which were actually paid into the Treasury of the United States. The operation of this section is limited, by its provisions, to claims filed in the Treasury Department within six months after the passage of the act. Although no claims are now filed or received under this provision, yet there are numerous claims yet unadjudicated, involving continuous and laborious employment of the head of this division and his assistants.

This division also examines and refers for payment final judgments of the Court of Claims in favor of claimants, it being provided, by section 1089 of the Revised Statutes, that such judgments shall be paid out of any general appropriation made by law for the satisfaction of private claims, on presentation to the Secretary of the Treasury of a copy of such judgment, properly certified by the clerk of

the court and signed by the presiding judge. These claims or judgments are payable out of appropriations made by Congress annually, with the exception of those arising out of "captured and abandoned property." These last are payable only out of the proceeds of such property covered in the Treasury, and are provided for by what are known as the permanent appropriations, according to section 3689 of the Revised Statutes.

This division also determines questions of set-off against such judgments, of debts due the United States, as provided by the act of March 3, 1875. (Stats. 18, p. 481.) That act provides that when any final judgment recovered against the United States, or other claim allowed by legal authority, shall be presented to the Secretary of the Treasury for payment, and the plaintiff or claimant shall be indebted to the United States, it shall be that officer's duty to withhold payment of an amount of such judgment or claim equal to the amount due the United States. But if the plaintiff or claimant denies his indebtedness or refuses to consent to the set-off, the Secretary is required to withhold payment of the amount, and an additional sum to cover charges and costs, and to cause legal proceedings to be immediately commenced, and to cause the same to be prosecuted to final judgment with all reasonable dispatch. If judgment in such action shall be against the United States, or the amount recovered shall be less than that withheld, the balance must be paid over to the plaintiff or claimant, with six per cent. interest from the time it has been withheld from him.

This division gives its attention also to business growing out of the joint resolution of Congress approved June 21, 1870, (Stats. 16, p. 380,) which authorizes the Secretary of the Treasury to make contract and provision for the preservation, sale, or collection of any property, or the pro—

ceeds thereof, which may have been wrecked, abandoned, or become derelict, being within the jurisdiction of the United States, and which ought to come to the United States, or for any moneys, dues, and other interests formerly in the possession of or due to the so-called Confederate States or their agents, withheld or retained by any person, corporation, or municipality whatever. In contracts which the Secretary may so make, he is authorized to allow such compensation to any person giving information thereof, or who shall actually preserve, collect, surrender, or pay over such moneys, dues, &c., as he may deem just and reasonable, all such compensation and the charges and expenses to be paid only from moneys realized from the property collected under the specific agreement.

## XII. DISBURSING CLERK.

**444.** Attached to the office of the Secretary of the Treasury also are two disbursing clerks, who hold positions substantially analogous to those held by heads of divisions. Their respective duties are distributed as follows :

One is charged with the payment of salaries and compensation of the officers and employees in the following-named offices :

Office of the Secretary of the Treasury.

Office of the Second Auditor.

Office of the Supervising Architect.

Office of the Supervising Surgeon-General of Marine Hospitals.

Office of the Supervising Inspector-General of Steam Vessels.

Division of Loans in the office of the First Auditor.

Division of Loans in the office of the Treasurer.

The payment of the salaries and compensation of temporary clerks in the department.



Salaries and compensation of special agents.

Salaries and compensation of custodians and janitors of all public buildings under the control of the Treasury Department.

Salaries and compensation of all inspectors of steam-boats.

Also, the disbursement, upon the order of the Secretary of the Treasury, of such moneys as may be placed in his hands from the following appropriations, together with the keeping and rendering of the necessary accounts connected therewith :

Expenses of collecting the revenue from customs.

Expenses of the revenue-cutter service.

Life-saving service, contingent expenses.

Establishment of new life-saving stations.

Vaults, safes, and locks for public buildings.

Plans for public buildings.

Contingent expenses of Independent Treasury.

Contingent expenses of Treasury Department (eleven appropriations).

Various appropriations for the erection and repairs of public buildings under the control of the Treasury Department throughout the country.

Also, all other moneys from other appropriations that may be from time to time placed in his charge by the Secretary.

#### XIII. DISBURSING CLERK.

**445.** The payment of the salaries and compensation of the officers and employees in the following-named offices assigned to the other disbursing clerk, viz.:

Offices of the First and Second Comptrollers.

Offices of the First, Third, Fourth, and Fifth Auditors.

Office of the Treasurer.

Office of the Comptroller of the Currency.  
Office of the Commissioner of Customs.  
Office of the Commissioner of Internal Revenue.  
Office of the Light-house Board.  
Office of the Director of the Mint.  
Bureau of Statistics.

Also, the disbursement, upon the order of the Secretary of the Treasury, of such moneys as may be placed in his hands from the following appropriations, together with the keeping and rendering of the necessary accounts connected therewith :

Refunding the national debt.  
Services and expenses of Southern Claims Commission.  
Inquiry into the causes of steam-boiler explosions.  
Treasury building, Washington, D. C.  
Propagation of and inquiry respecting food-fishes.  
Illustrations of report respecting food-fishes.  
Repairs and preservation of public buildings.  
Furniture and repairs of same.  
Fuel, lights, and water for same.  
Heating and hoisting apparatus for same.  
Assessing and collecting internal revenue.  
Punishment for violation of internal-revenue laws.  
Salaries and expenses of supervisors and subordinate officers of internal revenue.  
Stamps, paper, and dies.  
Salaries of Bureau of Engraving and Printing.  
Labor and expenses of engraving and printing.  
Transportation of United States securities.  
Incidental expenses of national currency, office of the Treasurer of United States.

Also, all other moneys from other appropriations that may be from time to time placed in his charge by the Secretary.

## XIV. THE LIGHT-HOUSE BOARD.

**446.** The Light-house Board, which by law is attached to the office of the Secretary of the Treasury, is composed, according to the statutes, of two officers of the navy of high rank, two officers of the corps of engineers of the army, and two civilians of high scientific attainments, together with an officer of the navy and an officer of engineers of the army as secretaries, all of whom are appointed by the President of the United States. The Secretary of the Treasury is made president of the board *ex officio*. (R. S., § 4653, 4654.)

**447.** The board is required to elect by ballot one of its number as chairman, whose duty it is to preside at meetings in the absence of the president, and to perform such acts as the rules of the board may prescribe. (R. S., § 4655.)

**448.** The board is required to meet on the first Mondays in March, June, September, and December, but it may be convened oftener by the Secretary of the Treasury; and it may adopt such regulations for the government of its meetings as it may judge expedient. (R. S., §§ 4656, 4657.)

**449.** Under the superintendence of the Secretary of the Treasury, the board is required to discharge all administrative duties relating to the construction, illumination, inspection, and superintendence of light-houses, light-vessels, beacons, buoys, sea-marks, and their appendages, embracing the security of foundations of works already existing, the purchasing of illuminating and other apparatus, supplies and materials of all kinds for building, and for rebuilding, when necessary, and the keeping in good repair the light-houses, light-vessels, beacons, and buoys of the United States. It is required also to take charge and con-

tody of all the archives, books, documents, drawings, models, returns, apparatus, and other things appertaining to the light-house establishment. (R. S., § 4658.)

**450.** It is required to furnish, upon the requisition of the Secretary of the Treasury, all the estimates of expense which the several branches of the light-house service may require, and such other information as may be needed to be laid before Congress at the commencement of each session. (R. S., § 4659.)

**451.** The board is authorized, when an appropriation has been made for a new light-house the site of which does not belong to the United States, to purchase the necessary land from such appropriation; and no structure is to be erected on any site until cession of jurisdiction over the land has been made to the United States. (R. S., §§ 4660, 4661.)

**452.** The board is required to cause to be prepared by its engineer secretary, or by such officer of engineers of the army as may be detailed for the purpose, all plans, drawings, specifications, and estimates of costs of all illuminating and other apparatus, and also for the construction and repairs of towers, buildings, &c., connected with the light-house establishment; and no bid or contract can properly be accepted or entered into, except upon the decision of the board, at a regular or special meeting, and through its properly authorized officers. (R. S., § 4665.)

**453.** All materials for construction and repairs of light-houses, &c., are required to be procured by public contracts, under regulations to be prescribed by the board. (R. S., § 4666.)

**454.** The board is required to arrange the Atlantic, Gulf, Pacific, and lake coasts of the United States into light-house districts, not exceeding twelve in number; and an officer of the army or navy is required to be assigned

to each district as a light-house inspector, subject to the orders of the board. (R. S., §§ 4670, 4671.)

**455.** Upon the recommendation of the board, the Secretary of the Treasury may discontinue from time to time such lights as may from any cause become useless or unnecessary, and, on like recommendation, he may reestablish any lights which have been thus discontinued whenever he believes such reestablishment to be required by public convenience or the necessities of trade or commerce. (R. S., § 4674.)

**456.** It is made the duty of the Light-house Board to mark all pier-heads belonging to the United States, situated on the northern and northwestern lakes, whenever the board is duly notified by the department charged with the construction or repair of pier-heads that the construction or repair of any such pier-heads has been completed. (R. S., § 4677.) It is also authorized, when deemed necessary, to place a light-vessel or other suitable warning of danger on or over any wreck or temporary obstruction to the entrance of any harbor, or in the channel or fair-way of any bay or sound. (R. S., § 4676.)

**457.** The clerical business required to be transacted by the Light-house Board is under the supervision of a Chief Clerk. The law provides for a limited number of clerks of the several classes, and a larger number of clerks, copyists, and draughtsmen are detailed from the office of the Secretary of the Treasury, according to the character and amount of the work required to be performed.

#### XV. BUREAU OF THE MINT.

**458.** It is provided by law that there shall be in the Treasury Department a Bureau of the Mint, embracing in its organization and under its control all United States mints for the manufacture of coin, and all assay offices for

the assay, parting, and refining of metal and bullion, and the stamping of the bars thereof previous to the coinage of the same.

**459.** The different mints so under the direction of this bureau are those at Philadelphia, San Francisco, Denver, New Orleans, and Carson City.

**460.** The different assay offices are those at New York, Boise City, and at Charlotte, North Carolina.

**461.** The officers of each mint are a superintendent, an assayer, a melter, a refiner, a coiner, and for the mint at Philadelphia an engraver, in addition.

**462.** The officers of the assay offices are an assayer and a melter, and at the assay office at New York, in addition, a superintendent and a refiner.

**463.** The chief officer of this Bureau of the Mint is the Director of the Mint, who is under the general direction of the Secretary of Treasury. He receives his appointment from the President, with the advice and consent of the Senate. (R. S., § 343.)

**464.** He is charged with the general supervision of all mints and assay offices, and is required to make an annual report to the Secretary of the Treasury at the close of each fiscal year, and from time to time such additional reports, setting forth the operations and conditions of these institutions, as the Secretary may need; also to lay before that officer annual estimates for their support. (R. S., § 345.)

**465.** He is empowered, with the approbation of the Secretary of the Treasury, to determine the annual salaries of the assistants and clerks of the several mints, and his approval is required of the wages allowed and paid by the superintendents. (R. S., § 3499.)

**466.** He is empowered, with the approval of the Secretary, to engage temporarily, for the purpose of preparing the devices, models, moulds, and matrices or original dies

for the same, the services of one or more artists distinguished in their respective departments of art. (R. S., § 3510.)

**467.** He may from time to time establish the valuation at which silver bullion contained in gold deposits and separated therefrom may be paid for in silver coin. (R. S., § 3520.)

**468.** The Director of the Mint, with the approval of the Secretary of the Treasury, is required to fix from time to time the charges for converting standard silver into trade dollars; for melting and refining, when bullion is below standard; for toughening, when metals are contained in it which render it unfit for coinage; for copper used for alloy, when the bullion is above standard; for separating the gold and silver, when these metals exist together in the bullion; and for the preparation of bars, so as to equal, but not exceed, in the judgment of those officers, the actual average cost to each mint and assay office of the material, labor, wastage, and use of machinery employed in each of these cases. (R. S., § 3524.)

**469.** Under general regulations of the Director of the Mint, approved by the Secretary of the Treasury, silver coins other than trade dollars may be transmitted in parcels from time to time to the Assistant Treasurers, depositaries, and other officers of the United States. (R. S., § 3527.)

**470.** The minor coins may, at the discretion of the Director of the Mint, be delivered in any of the principal cities and towns of the United States at the cost of the mint. (R. S., § 3529.)

#### XVI. THE CONSTRUCTION BRANCH OF THE TREASURY.

##### *The Supervising Architect.*

**471.** This is practically a branch of the office of the Secretary of the Treasury. It is so recognized in the act of 1875 reorganizing the Treasury Department, and is there

given a distinctive organization, with the Supervising Architect at its head.

**472.** In this office are prepared the plans, specifications, and estimates for the construction or repair of such public buildings as are by law placed under the control of the Treasury Department. In this labor the Supervising Architect has the assistance of a corps of skilled draughtsmen and computers. Plans for the construction of new buildings, together with specifications and detailed estimates, are required to be made by that officer, and to receive the approval of the Secretary of the Treasury, the Secretary of the Interior, and the Postmaster-General, before any money can be legally expended thereon.

**473.** The Supervising Architect, under direction of the Secretary of the Treasury, advertises for proposals for materials and workmanship for buildings under construction and repair, and prepares contracts and supervises the work in progress, whether under contract or otherwise. In his office all accounts connected with such work are examined preliminary to adjustment by the proper accounting officer of the Treasury. That officer also attends to the renting or leasing of buildings or parts of buildings required for the use of customs officers in the several collection districts; also to the repairs or alterations in such buildings necessary to fit them for official use; and in general supervises the transaction of all business pertaining to the location, construction, and repair of buildings under the control of the Treasury Department.

#### XVII. BUREAU OF ENGRAVING AND PRINTING.

**474.** This bureau grew out of the necessity for the issue of paper currency to meet the demands on the Government in the early part of the war of the rebellion. At first contracts were made with the bank-note companies of



New York for the printing and supply of this currency, and by the terms of those contracts the notes were delivered to the Treasury Department at Washington in sheets. Here they were required to be signed for the Treasurer and Register, which was done through a detail of clerks from the different bureaus of the department. The notes also required clipping and separating, which were done at first by shears, in the hands of a similar detail of clerks who could be spared from their ordinary business. Subsequently women were employed for the purpose; but the work grew to such a magnitude, by reason of the great demand for the circulation of the notes, that mechanical means were found necessary. This, however, was the origin of the employment of women in the departments. From this their employment extended to copying, and by degrees to even a higher grade of clerical work. The preparation and operation of machines for clipping and separating the notes gave rise likewise to a division of labor, connected with the office of the Secretary of the Treasury, which was the nucleus of the present Bureau of Engraving and Printing. This division grew by degrees until the officer at the head of the same, who proved to be of great mechanical skill as well as an able organizer, conceived the idea of engraving and printing the bonds of the Government at the Treasury Department. This enterprise, after obtaining the reluctant consent of Mr. Chase, then Secretary of the Treasury, was accordingly commenced with the third series of five-twenty bonds, he having been convinced that the engraving of these, and perhaps subsequent issues, could be accomplished at a great saving of expense to the Government. This was the commencement of the bureau, which has since attained such a magnitude and excellence as a bank-note establishment, producing its millions of issues, rivalling, if not surpassing, in artistic merit all former work of this description.

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The law specifically provides for this bureau a chief, one assistant, an accountant, eight clerks, and three copyists; and the sum of two hundred thousand dollars is appropriated for the current fiscal year for labor and expenses of engraving and printing, for the purchase of engravers' tools, dies, rolls, plates, machinery, and for repairs of the same. The bureau accordingly employs a large force of engravers, plate-printers, and transferrers, among whom are some of the best-skilled of the country in this line of art; and it is supplied with superior presses, lathes, and machinery.

It is now engaged in the production of the new four per cent. consuls, loan of 1907, heretofore described in section 414. As the printing of these is completed they are delivered to the Loan and Currency Division of the office of the Secretary of the Treasury, where they receive the imprint of the Treasury Department Seal, and are there issued. It is also engaged in printing national-bank notes, on the requisition of the Comptroller of the Currency, for new banks, or for use in supplying the place of worn-out and mutilated notes as fast as the same are destroyed, as is hereafter described in treating of the particular division of that office having charge of the destruction of the same. The entire work of printing this class of notes, as likewise all other printing of United States notes, bonds, checks, certificates of deposit, and internal-revenue beer and tobacco stamps, is done in this bureau in the Treasury Department.

XVIII. OFFICE OF SUPERVISING SURGEON-GENERAL OF  
MARINE HOSPITALS.

**475.** This officer was first provided for by act of June 29, 1870, under the designation of Supervising Surgeon of Marine Hospital Service, subject to appointment by the Secretary of the Treasury. Subsequently, in an appropria-

tion act of March 3, 1875, provision was made for the salary of the "Supervising Surgeon-General of the United States Marine Hospital Service," to be paid out of the marine hospital fund, and for his appointment by the President, by and with the advice and consent of the Senate. By act of the same date, entitled "An act to promote economy and efficiency in the marine hospital service," provision is also made for the payment of the compensation out of that fund, but the officer is designated as "Supervising Surgeon of the United States Marine Hospital Service."

The operations of this service are placed by law in the direction of the Secretary of the Treasury.

**476.** The duties prescribed as those of the "Supervising Surgeon" are the supervision of all matters connected with the marine hospital service, and of disbursements of the fund for the relief of sick and disabled seamen.

**477.** He is required to make monthly reports to the Secretary of the Treasury.

**478.** The fund for the support and maintenance of this hospital service is derived from a tax, which the master of every United States vessel is required to pay, of forty cents per month for each and every seaman employed, which sum the master is entitled to collect and retain from the wages of such seamen. The sum annually realized from this tax is about \$330,000, which is insufficient, usually, for the payment of the expenses necessarily incurred for the treatment of from ten to fifteen thousand patients during the year. The deficiency is made up from an appropriation by Congress. Seamen employed on a foreign vessel, sick and disabled in our ports, may receive the benefits of this hospital service under regulations of the Secretary of the Treasury, and at such rates as he may prescribe, on the application of the master of such vessel, who is required to pay the charges therefor to the collector of the port before he can receive a clearance.

**479.** The clerical work of this office is somewhat of a varied character. Returns of hospital dues are received, embracing accounts from numerous customs ports, with their vouchers; also accounts and vouchers pertaining to the disbursement of the funds applicable to the service. These accounts require laborious examination, the necessary corrections and official correspondence with collectors and disbursing agents, and, finally, their transmission to the First Auditor for settlement. Sets of books are kept, showing the receipts of hospital dues and the disbursements made from the fund. This office is also in receipt of numerous requisitions from the several hospitals throughout the country for supplies, including subsistence stores, medicines, surgical appliances, instruments, &c., which requisitions require proper examination, revision, and action. The office also receives medical and surgical returns, official reports relating to the transactions and routine of the service, which require examination, tabulation, and recording; also surgeons' certificates and permits in great numbers, which need to be passed upon. Besides these enumerated items, the general correspondence and miscellaneous business of the office are of considerable magnitude.

#### XIX. BUREAU OF STATISTICS.

**480.** This bureau was established by an act of Congress approved July 28, 1866, wherein the Secretary of the Treasury was authorized to appoint a director to superintend its operations. Subsequently, by act of July 20, 1868, (Stats. 15, p. 99,) it was styled a division in the office of the Secretary, and placed in charge of the Special Commissioner of Internal Revenue, the office of Director of the Bureau of Statistics being thereby abolished. The Revised Statutes, however, recognize the designation of "Bureau of Statistics," but provide for the appointment, by the Secretary

of the Treasury, of a division chief as the superintendent thereof.

The purpose of this bureau is to collect, arrange, and classify such statistical information as may be procured showing or tending to show, each year, the condition of the agriculture, manufactures, domestic trade, currency, and banks of the several States and Territories.

**481.** The chief of the bureau is required to prepare annually a report on the statistics of commerce and navigation of the United States with foreign countries. In this report he is required to comprehend all goods, wares, and merchandise exported from the United States to other countries, all goods, wares, and merchandise imported into the United States from other countries, and all navigation employed in the foreign trade of the United States. The topics are to be stated according to the following manner:

First. The kinds, quantities, and values of all articles exported and of all imported are to be distinctly stated, except where it may appear that separate statements of the species, quantities, or values of any particular articles would swell the statement without utility, when in such case the kinds and total value of such articles are to be stated together, or in such classes as the Secretary of the Treasury may think fit.

Second. The exports are to be stated so as to show those to each foreign country and their values; and the imports so as to show the imports from each foreign country and their values.

Third. The exports are to be so stated as to show separately the exports of articles of the production or manufacture of the United States and their values, and the exports of the production and manufacture of foreign countries and their values.

Fourth. The navigation employed in the foreign trade of

the United States is to be stated in such manner as to show the amount of the tonnage of all vessels departing from the United States for foreign countries, and, separately, the amount of such tonnage of the United States and of foreign vessels; also the foreign nations to which such foreign tonnage belongs, with the amount; and in such manner as also to show the tonnage of all vessels departing for every particular foreign country with which the United States has any considerable commerce, with a separate statement as to the tonnage of such vessels of the United States and foreign countries respectively; and in such manner as to show the tonnage of all vessels arriving in the United States from foreign countries, separating the amount of tonnage of United States vessels from that of foreign vessels, and stating the foreign country to which the latter belong, with the tonnage belonging to each foreign nation; and in such manner as to show the tonnage of all vessels from every particular foreign country with which the United States has any considerable commerce, and, separately, the amount of such tonnage of vessels of the United States and the amount of such tonnage of foreign vessels.

Fifth. Such accounts are to comprehend, in tabular form, the quantity, by weight or measure, as well as the amount of value of the several articles of foreign commerce, whether dutiable or otherwise; also a similar and separate statement of the commerce of the United States with the British Provinces under the late so-called reciprocity treaty with Great Britain. (R. S., § 336.)

**482.** In order to enable the Chief of the Bureau of Statistics to prepare this annual report, the statutes require the observance of certain prescribed regulations on the part of all collectors of customs. (R. S., § 337.)

**483.** The chief of this bureau is also required to prepare and publish monthly reports of the exports and im-

ports of the United States, including the quantities and values of goods warehoused or withdrawn from warehouse, and such other statistics relative to the trade and industry of the country as the Secretary of the Treasury may consider expedient. (R. S., § 339.)

**484.** Also an annual statement of vessels registered, enrolled, and licensed under the laws of the United States, together with the class, name, tonnage, and place of registry of each vessel, and such other information as the Secretary of the Treasury may deem proper to embody therein. (R. S., § 340.)

**485.** Also an annual statement of all merchandise in transit through the United States to foreign countries, each description of merchandise, so far as practicable, warehoused, withdrawn for consumption, exportation and transportation to other districts, and remaining in warehouse at the end of each fiscal year. (R. S., § 341.)

**486.** The chief of this bureau is required to collect, digest, and arrange for the use of Congress the statistics of the manufactures of the United States, their localities, sources of raw material, markets, exchanges with the producing regions of the country, transportation of products, wages, and such other conditions as are found to affect its prosperity. (R. S., § 342.)

**487.** The Bureau of Statistics has been organized into the following divisions, viz.: Examinations, Compilation, Tonnage and Immigration, Registry of Merchant Marine, Domestic Commerce, &c., Publication and Miscellaneous, Library and Files, Stationery, Pay, &c., Revision and Translation.

#### XX. THE COAST SURVEY.

**488.** The office of the Coast Survey, like the Light-house Board, because of its close connection, in its labors and purposes, with the interests of commerce and navigation,

has become in process of time attached to the Treasury Department. The service was originally provided for by act of February 10, 1807, authorizing the President to cause a survey to be made of the coasts of the United States, designating the islands, shoals, roads, and places of anchorage within twenty leagues of any part of the shores of the United States; also the respective courses and distances between the principal capes or headlands; and including such other matters as he may deem proper for completing an accurate chart of every part of the coasts. In that act he was also directed to cause such an examination and observation to be made, with respect to St. George's bank, and to any other bank or shoal, and the soundings and currents, although beyond the distance of twenty leagues from the shore, to the Gulf Stream, as he may deem especially subservient to the commercial interests of the United States.

**489.** The act of March 3, 1843, however, provided for an organization of a board to adopt a plan of reorganizing the mode of executing the survey, and that in pursuance of such plan the President should employ as many of the officers of the army and navy as he may find compatible with the successful prosecution of the work, the officers of the navy to be employed on the hydrographical parts, and those of the army on the topographical parts of the work.

**490.** The direction of the law in this respect is still substantially the same, viz., that officers of the army and navy shall, as far as practicable, be employed in the work, whenever and in the manner required by the department having charge thereof.

**491.** The results of the surveys of the coasts, and of the labors and observations incident thereto, are exhibited in maps and charts prepared and engraved by experienced and skillful draughtsmen and engravers employed for this



special purpose. These maps and charts are for the use of mariners, for sale and distribution to them, to foreign governments, in exchange or otherwise, and to literary and scientific societies.

**492.** The Coast Survey is required to submit a report to Congress during the month of December in each year, which is to be accompanied by a general chart of the whole coast of the United States, on as large a scale as convenient and practicable, showing as near as practicable the configuration of the coasts, and showing by lines the probable limits of the Gulf Stream; also by lines the probable limits to which the soundings off the coast will extend, and showing by the use of colors and explanations the exact portions of our coasts of which complete charts have been published by the Coast Survey; also showing such other parts of the coasts of which the triangulation, the topography, and the soundings have been completed but not published; and also such parts of the coasts of which the triangulation and topography have, or the triangulation only has, been completed.

The officer in charge of these duties is denominated the Superintendent of the Coast Survey. With him are a consulting geometer, an assistant in charge of the office, and numerous assistants and sub-assistants. Besides these, the office is constituted of computers, draughtsmen, clerks, and engravers.

## XXI. THE LIFE-SAVING SERVICE.

### *General Superintendent.*

**493.** The act of June 18, 1878, provides for the organization of a Life-saving Service, and places the General Superintendent thereof under the immediate direction of the Secretary of the Treasury. It authorizes the appointment by the latter of an Assistant Superintendent and the

detail of officers of the Revenue Marine Service as inspectors, under the direction of the General Superintendent.

Although this service is not treated in the statutes as forming a part of the organization of the office of the Secretary of the Treasury, yet the duties of the head thereof are brought into such a close relation thereto that it may be appropriately mentioned here in that connection, the same as in the case of the Marine Hospital Service.

The organization of the Life-saving Service, as a part of that organization, consists according to law of the head and one assistant, already named, and such clerks as have been detailed by the Secretary of the Treasury to perform the clerical work. The division as so constituted gives attention to the duties required of the Secretary in his general direction of the service, including those specifically devolving by law on the General Superintendent. They embrace the establishment of life-saving and life-boat stations and houses of refuge at proper points along the coast, for affording aid to shipwrecked vessels thereon, and measures generally calculated to promote the humane purpose of the law; also the selection of sites for the stations and houses of refuge, and the procurement of titles thereto; the preparation of plans and specifications for buildings; the making of contracts for their construction; the testing, selection, and purchase of their apparatus, equipment, and supplies; the organization of the service, and the preparation of regulations for the government of its officers and employees; the employment of crews of experienced surfmen, and the regulation of their wages and duties; the supervision of all expenditures and accounts connected with the service; and the preparation of estimates for the support of the service.

They also embrace the award of medals for the saving of life from the perils of the sea; the collection of statistics

of marine disasters ; the investigation of the circumstances attending any shipwreck, with a view of ascertaining the cause of the disaster ; the preparation of the annual report of the expenditures and operations of the Life-saving Service, as required by law.

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## CHAPTER VII.

## THE FIRST COMPTROLLER OF THE TREASURY.

**494.** The existence of a Comptroller and an Auditor of the Treasury, now known as the First Comptroller and First Auditor, dates back almost to the formation of our Government. These officers were first provided for by the act of September 2, 1789, establishing the Treasury Department. By act of March 3, 1817, the Comptroller of the Treasury was continued under the name of the First Comptroller, and his duties were divided with another officer provided for by this act under the designation of the Second Comptroller.

**495.** These two Comptrollers and the Auditors, (the latter now six in number,) hereinafter specially referred to under appropriate heads, constitute what are known as the accounting officers. All accounts for the receipt and expenditure of public moneys are subject to their examination and settlement, as the same come respectively within the province assigned to each by the statutes. Their official duties, as may be readily imagined, are of vast magnitude, responsibility, and importance. There is required of them, in the most efficient discharge of those duties, not the capacity of the accountant merely, but of a mind trained to and adapted for administrative and judicial investigation. Those duties embrace the examination of facts, the sifting of evidence, the determination of conflicting claims and adverse interests, as well as the construction of statutes and the application of settled and well-defined principles of law.



1. *Public Debt*.—Embracing accounts for the redemption of United States stock and notes ; interest on the public debt ; United States Treasurer's accounts ; United States Assistant Treasurers' accounts, and matters pertinent thereto.

2. *Mints and Assay Offices*.—Embracing accounts of gold and silver bullion ; accounts of salaries of the officers of mints and assay offices, and of their ordinary expenses.

3. *Judiciary*.—Embracing the accounts of United States attorneys and clerks of United States courts ; also of commissioners of the Circuit Courts for their fees, of United States marshals for their fees, and expenses of United States courts.

4. *Public Printing*.—Embracing accounts of the Congressional Printer for printing and binding, and for the expenses of paper and materials ; also accounts for paper, printing, and binding of Territorial Legislatures.

5. *Congressional*.—Embracing the accounts for salaries of members of the Senate and House of Representatives, and for contingent expenses of those bodies.

6. *Internal Revenue*.—Accounts of collectors of internal revenue ; accounts for compensation of the same, and for their expenditures as disbursing officers ; expenses of making collections and of their offices ; also accounts of internal-revenue stamp agents, supervisors, surveyors, internal-revenue agents ; also accounts for redemption of stamps, for drawback, &c.

7. *Diplomatic and Consular*.—Accounts of salaries of diplomatic officers, and those arising from our intercourse with foreign nations ; accounts of consuls for expenses of sick and disabled seamen, and for salaries and receipts of fees under our consular system ; also awards of the Alabama Claims Commission.

8. *Public Lands*.—Embracing accounts of registers and receivers of land offices, of surveyors-general, and their deputies.

9. *Steamboats*.—Accounts for the inspection of steam vessels and salaries of inspectors.

10. *Miscellaneous*.—Embracing accounts for the contingent expenses of all the executive departments at Washington; salaries of the civil officers of the Government; expenses of the coast survey and of public buildings, grounds, &c.

**500.** It is the duty of the First Comptroller to examine for approval the official bonds required by law to be executed by the Treasurer of the United States, in the sum of one hundred and fifty thousand dollars, for the faithful performance of the duties of his office; (R. S., § 302;) also of the bonds required to be executed by the Secretary of the Senate and the Clerk of the House of Representatives; (R. R., §§ 57, 58;) also to prescribe the penalty of the bond to be given by a collector of internal revenue as disbursing agent. (R. S., § 3144.)

**501.** The First Comptroller is required, in case any collector of the revenue or other officer accountable for public moneys fails to collect or to render his account or to pay over in the manner and at the times provided by law, to report the same to the Solicitor of the Treasury immediately after having evidence of such delinquency, for the purpose of the issue by the latter officer of a distress warrant, according to the provisions of law to that end. (R. S., §§ 3217, 3625.)

**502.** It is the duty of the First Comptroller, whenever any person accountable for public money neglects or refuses to pay into the Treasury the sum or balance reported to be due the United States on the adjustment of his account, to institute suit for the recovery of the same, adding to the sum stated to be due the commissions of the delinquent, which shall be forfeited in every instance where suit is commenced and judgment is obtained thereon, and an interest of six per cent. per annum from the time of receiv-

ing the money until it shall be repaid into the Treasury. (R. S., 3624.)

**503.** It is his duty to place on file and preserve all contracts made by virtue of law requiring the advance of money, or connected with the settlement of public accounts, as are by law required to be deposited in his office. (R. S., § 3743.)

**504.** He is prohibited by law from engaging in trade or commerce, or from being concerned in the ownership of any sea vessel, or the purchase of any public lands or public property, or the purchase or disposal of public securities of any State or of the United States, or from taking and applying to his own use any gain or emolument for negotiating or transacting any business in the Treasury Department. (R. S., § 243.)

**505.** The officer immediately subordinate to the Comptroller is the Deputy Comptroller of the Treasury, who performs such duties as may be assigned him by his superior, and others, analogous to those devolving upon the Chief Clerks of the bureaus in other departments, of a supervisory character, as has been already mentioned in connection with the organization of the Executive Departments Generally.

**506.** The law assigns to the office of the First Comptroller four chiefs of divisions and a number of clerks of the several classes. The business of the office is distributed, however, for the most part, to these chiefs and to individual clerks not organized into divisions.

**507.** This office has important and responsible duties to perform, in connection with the advance of funds to disbursing officers or the payment of accounts from appropriations. To this end, an account is kept with the several appropriations made by Congress. All warrants of the Secretary of the Treasury for the payment of money from the Treasury are required to have the countersign of the

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First Comptroller. It is accordingly incumbent on him to know at all times the exact condition of the several appropriations. Ledger accounts are kept for this purpose, and each account is credited with the sum appropriated for the specific object of expenditure, and debited with each warrant issued by the Secretary and countersigned by the Comptroller. The balance constitutes the sum available. So that before the Comptroller attaches his countersign the warrants are compared with the ledger account of the particular appropriation by the clerks upon whom devolves the duty of receiving and examining the same.

**508.** In this office are filed all powers of attorney for the collection of interest on the public debt, and for the collection also of moneys due to public creditors from the Treasury Department; also all official bonds of United States consular officers, disbursing officers of the several executive departments, receivers of public moneys, surveyors and deputy surveyors-general of the land office, supervising and local inspectors of steamboats, collectors of internal revenue, stamp agents, Territorial officers, officers of the mint, and the Treasurer and Assistant Treasurers of the United States.

All contracts of the Treasury Department are also filed in this office.

This office, among other duties not before mentioned, gives its attention to the examination and decision of applications for the issuing of bonds and other securities in place of securities lost or destroyed, the process of which is described more particularly in section 419 herein, under the head of Loan and Currency Division, in the office of the Secretary of the Treasury. It also performs a considerable amount of business of a miscellaneous character, which cannot well be more particularly specified, requiring in its performance much careful labor and attention.

## CHAPTER VIII.

## THE SECOND COMPTROLLER OF THE TREASURY.

**509.** The general duties of this officer, as prescribed by law, are as follow :

To examine all accounts settled by the Second, Third, and Fourth Auditors, and to certify the balances arising thereon to the heads of the departments in which the expenditures have been incurred.

To countersign all requisitions drawn by the Secretaries of War and of the Navy which shall be warranted by law.

To report to the Secretaries of War and of the Navy the official forms to be issued in the different offices for disbursing the public money in those departments, and the manner and form of keeping and stating the accounts of the persons employed therein.

To superintend the preservation of the public accounts subject to his revision. (R. S., § 273.)

**510.** He is authorized to prescribe rules to govern the payment of arrears of pay due to any petty officer, seaman, or other person not an officer, on board any vessel employed by the United States which has been sunk or destroyed, to the person designated by law to receive the same, in case of the death of such petty officer, seaman, or other person. (R. S., § 274.)

**511.** The Second Comptroller is authorized to detail a clerk to sign, in the place of the Comptroller, all certificates and papers issued under any provision of law relating to bounties, the said officer to be held responsible for official acts of such clerk. (R. S., § 275.)

**512.** In case of the loss or capture of a vessel belonging to the United States navy, the Second Comptroller, as one of the proper accounting officers, under the direction of the Secretary of the Navy, is authorized, in the settlement of the accounts of a paymaster of such vessel, to credit him with such portion of the amount of the provisions, clothing, small stores, and money with which he stands charged, as the said Comptroller shall be satisfied was inevitably lost by such capture or loss. (R. S., § 284.)

**513.** Every disbursement of public moneys or disposal of public stores made by a disbursing officer pursuant to an order of any commanding officer of the navy, may be allowed by the Second Comptroller, as one of the proper accounting officers, in the settlement of the accounts of the officer, upon satisfactory evidence of the issuance of such order and of the payment of money or disposal of stores in conformity therewith; for which order and the propriety of the disbursement the commanding officer aforesaid is to be held accountable. (R. S., § 285.)

**514.** The Second Comptroller, as one of the proper accounting officers, in settling the accounts of seamen and others not officers, borne on the books of any vessel of the navy which shall have been wrecked, or which shall have been unheard from so long that her wreck may be presumed, or which shall have been destroyed or lost with the rolls and papers necessary to a regular and exact settlement of such accounts, is authorized to fix a day when such wreck, destruction, or loss shall be deemed to have occurred. (R. S., § 286.)

**515.** He is required, in case of the loss of any vessel in the employ of the United States, by casualty or in action with the enemy, together with her papers necessary to the exact ascertainment of the several accounts of the same, to assume the last quarterly return of the paymaster as the

basis for the computation of the subsequent credits to those on board, to the date of such loss, if there be no official evidence to the contrary; or when such quarterly return has not been made, he may adjust such accounts on principles of equity and justice. (R. S., § 287.)

**516.** Also, in case of such loss, he may allow and pay to each person not an officer employed on the vessel so sunk or destroyed, and whose personal effects have been lost, a sum not exceeding sixty dollars, as compensation for such loss; or in case of the death of such person, to the widow, child or children, father, mother, or brothers and sisters jointly, in that order of preference. (R. S., §§ 288, 289.)

**517.** The Second Comptroller is also authorized, with the approval of the Secretary of the Navy, to allow any officer of the navy or marine corps a sum not exceeding his sea pay for one month, as compensation for the loss of his personal effects, on any vessel in the employ of the United States which, since the 19th of April, 1861, has been sunk or destroyed without fault or negligence on the part of such officer. But a schedule and certificate must in all cases be required from the officer making the claim. (R. S., § 290.)

**518.** Whenever any officer employed to disburse public moneys, whose accounts are subject to the revision of the Second Comptroller, fails to render his accounts, or to pay over, in the manner and in the time required by law and the regulations of the department to which he is accountable, any sum of money remaining in his hands, it is the duty of the Second Comptroller to cause to be stated and certified an account of such delinquent officer to the Solicitor of the Treasury, for the issue of a warrant of distress, as provided by law, for the collection of the money. (R. S., § 3633.)

**519.** All moneys appropriated for the use of the War and Navy Departments are required to be drawn from the

*Treasury, by warrants of the Secretary of the Treasury, upon the requisitions of the heads of those departments respectively, countersigned by the Second Comptroller of the Treasury, and registered by the proper Auditor. (R. H., § 8673.)*

**520.** The accounts subject to final revision by the Second Comptroller may be summarized as follows:

*Received from the Second Auditor.*

1. Accounts of disbursing officers of the War Department, under the acts for collecting, organizing, and drilling volunteers.

2. Of army recruiting officers.

3. Of army paymasters, pay of the army, mileage to officers, and general expenses.

4. Special accounts settled by the Paymaster's Division.

5. Of disbursing officers of the Ordnance Department for the expenses of the ordnance service, for ordnance, ordnance stores, and for armories and arsenals.

6. Of agents of Indian affairs for current and contingent expenses of the Indian service, including annuities and installments under treaties.

7. Of disbursing officers of the Medical Department for medical and hospital supplies and medical services.

8. Of disbursements for contingent expenses of the War Department, and of receipts and disbursements for the Soldiers' Home.

*Received from the Third Auditor.*

9. Of disbursing officers of the Quartermaster's Department for the regular supplies and incidental expenses.

10. Of disbursing officers of the Subsistence Department.

11. Of disbursing officers of the Engineer Department for military surveys, construction of fortifications, and river and harbor surveys and improvements.

12. Of pension agents for payment of pensions.

- 13. Of disbursements for the relief of destitute freedmen and refugees.

*Received from the Fourth Auditor.*

- 14. Of disbursing officers of the marine corps.
- 15. Of the paymasters of the navy proper.
- 16. Of the paymasters of the navy at the navy-yards.
- 17. Of paymasters of the navy acting as navy agents and disbursing officers.
- 18. Of navy pension agents for the payment of pensions to the invalids of the navy and marine corps.

**521.** The claims finally revised and settled by the Second Comptroller are of the following classes :

*From the Second Auditor.*

- 1. Soldiers' pay and bounty.

*From the Third Auditor.*

- 2. Lost property, under the act of March 3, 1849 ; quartermaster and commissary stores, under act of July 4, 1864.

- 3. Awards of Southern Claims Commission.
- 4. Oregon and Washington Territory Indian war claims.
- 5. State claims for equipping, subsisting, &c., volunteers.
- 6. Miscellaneous.

*From the Fourth Auditor.*

- 7. Sailors' pay and bounty.
- 8. Prize-money.
- 9. Prize lists.

**522.** The Second Comptroller receives and files official bonds of War and Navy disbursing officers, pension agents, superintendents of Indian affairs and Indian agents ; also all contracts involving the expenditure of moneys for the army and navy service, and contracts for supplies and transportation relating to the Indian service.

**523.** The immediate subordinate to this officer is the Deputy Comptroller, whose duties are of a general supervisory character, involving such as may be assigned him by

his superior. In the absence or sickness of the latter he becomes Acting Second Comptroller.

**524.** The office of the Second Comptroller is further organized by law with five chiefs of divisions and fifty clerks of the several classes.

**525.** The divisions formed in the office for the transaction of its business are six in number, viz.:

1. *The Division of Army Accounts.*—Embracing all accounts of army paymasters, soldiers' back pay and bounty claims, medical and ordnance accounts, and accounts for receipts and disbursements in support of National Homes for volunteer soldiers. These accounts are all received from the Second Auditor's office.

2. *The Division of Naval Accounts.*—Embracing all accounts audited by the Fourth Auditor; such as those of paymasters at sea and at the navy-yards and stations, and storekeepers at foreign stations; financial agent at London; back pay of officers and enlisted men of the navy; bounty and travelling expenses; accounts of navy pension agents; of paymaster and quartermaster marine corps; claims for maritime prize-money.

3. *The Quartermaster's Division.*—Embracing the accounts of quartermasters and commissaries of the army, engineers in charge of river and harbor improvements, and accounts of the Signal Service. These come from the office of the Third Auditor.

4. *The Indian Division.*—Embracing the accounts of the Indian service; such as Indian agents' accounts; also those for expenditures of the service and for transportation of supplies; also accounts of contractors furnishing supplies, and the account of the Secretary of the Interior as trustee of the Indian trust fund. These accounts are received from the Second Auditor.

5. *The Division of Army Pensions.*—Embracing all ac-

counts of pension agents for the payment of army pensions, received from the Third Auditor of the Treasury.

6. *The Division of Miscellaneous Claims.*—In charge of the revision of claims arising under the acts of 1849, 1864, and 1867, for steamboats and property taken for the use of the army; claims for impressed property, for the rent and occupation of property, and war claims arising under special acts of Congress.

**526.** These several subjects come before the Second Comptroller only for revision and final decision, the several accounts having been first carefully examined and adjusted in the offices of the respective Auditors charged with their supervision. These Auditors transmit with the papers a statement of account in detail, an explanation of the differences existing between the accounting officer and the person whose account has undergone examination, together with a certificate of the balance admitted by the Auditor. Upon this certificate, after the revision has been carefully made in the proper division of the Second Comptroller's office, that officer places his certificate in approval of the Auditor's finding, or exhibiting the balance which the Comptroller decides to be the proper one.

**527.** The decisions and rulings of this office, over two thousand in number, from an early period down to June 8, 1869, are embraced in an admirable compilation or digest, published, by authority, at the Government printing-office. This digest furnishes a complete code of well-considered rules for the guidance of accounting, disbursing, and all officers of the department who are concerned in the settlement of public accounts.



## CHAPTER IX.

## THE COMMISSIONER OF CUSTOMS.

**528.** Provision was first made by law for this officer by the act of March 3, 1849. (Stats. 9, p. 396.) At this time there were two officers, already described as First and Second Comptrollers, the former of which was charged, as part of his duties, with those transferred by that act to and now performed by the Commissioner of Customs.

**529.** It is required by law of this officer that he shall examine all accounts settled by the First Auditor relating to the receipts from customs, including accounts of collectors and other officers of the customs, and certify the balances arising thereon to the Register of the Treasury. (R. S., § 317.) •

**530.** He is required to report to the Secretary of the Treasury official forms to be used in the different offices for collecting the public receipts from customs, and the manner and form of keeping and stating the accounts of the persons employed therein. (R. S., § 318.)

**531.** All bonds required by law to be given by collectors, naval officers, surveyors of customs, or other officers of customs, require the approval of the Commissioner of Customs, and are to be filed in his office. (R. S., § 2620.)

**532.** The Commissioner of Customs is required annually to lay before Congress an abstract of the accounts transmitted to him, as provided by law, by collectors of customs, naval officers, and surveyors of customs, of all fees and official emoluments received by those officers, together with all expenditures, specifying expenditures for rent, fuel, stationery, and clerk hire. (R. S., § 2639.)

**533.** The balances of accounts stated by the proper Auditor and certified to the head of the department by the Commissioner of Customs cannot be changed or modified by the head of a department, but are by law conclusive upon the executive branch of the Government, subject to revision only by Congress or the proper courts. (R. S., § 191.)

**534.** The general duties of the Commissioner are those of an accounting officer, and are analogous to those of the First or Second Comptroller. Substantially he is the Third Comptroller of the Treasury, although not so known.

**535.** He is provided with a deputy, who has the general supervision of the business of the office, under the immediate direction of the Commissioner, and of the mode of conducting it. This deputy acts in the place of the Commissioner in the absence or sickness of the latter.

**536.** The office of the Commissioner is further provided by law with two chiefs of divisions and a force of twenty-eight clerks of the several classes. (Act June 19, 1878.)

**537.** The office is, however, operated in four divisions, designated as follows :

1. Customs Division.
2. Warehouse and Bond Division.
3. Book-keeper's Division.
4. Miscellaneous Division.

#### I. THE CUSTOMS DIVISION.

**538.** To this division are assigned for examination the accounts and returns of the customs officers of the numerous ports of entry and collection districts. These accounts are first received by the First Auditor, in whose office they are examined and adjusted, and then transmitted, together with the certificate of the Auditor, to the Commissioner of

Customs for revision. In this division that revision takes place. The character of these accounts is set forth somewhat in detail hereinafter, under the head of the First Auditor, in the description of the duties of the Customs Division of his office. In the revision by the Customs Division of the office of the Commissioner of Customs of the adjustment made by the First Auditor, the examination of returns, abstracts, and vouchers with these accounts is or should be in nowise relaxed because of the previous examination by another officer. The same careful, patient, and laborious scrutiny as to the regularity and proper form of the entries, as to the correctness of the calculations of duties, as to the regularity and integrity of the vouchers, the propriety of expenditures, &c., is required as though this was to be the first and only adjustment of the account. Upon completion of an account it goes to the Commissioner, either with an indication that the finding of the First Auditor is approved, or that certain corrections stated are to be made in the final balance. The certificate then placed upon the Auditor's statement by the Commissioner is substantially this: "I admit and certify the above balance of \_\_\_\_\_ dollars, this \_\_\_\_\_ day of \_\_\_\_\_, 18—." After the proper entries are made in the Book-keeper's Division to the account of the officer whose account has been stated, the settlement is sent to the files of the office of the Register of the Treasury.

## II. THE WAREHOUSE AND BOND DIVISION.

**539.** The accounts under this head will be hereafter described in detail in the description of the duties devolving upon a division of the same name in the office of the First Auditor. These are accounts of the collectors of customs or of officers acting as such; but they represent the accountability of these officers for duties on the bonds

given for goods going into warehouse on importation which do not at the time pay duties.

It may be remarked briefly, in this place, in explanation of this, that importers who do not desire to pay duties immediately on importation, or who may design to transport the goods to some interior or other port in the country, or who may be required by exigencies of trade or otherwise to re-export the merchandise out of the country, are entitled by law to make an entry for warehouse, whereby the goods remain, under the custody of the customs officers, for a limited time, subject to withdrawal by the importer or owner. To obtain this benefit he must first execute a bond to the United States, as additional security for the duties and charges, if the goods shall be withdrawn for consumption within one year from date of importation, and ten per cent. additional if withdrawn after one and within three years, unless within three years the goods shall be withdrawn for export beyond the limits of the United States; in which case they are not subject to duty. Upon making such export entry a bond is also required, with a penalty conditioned upon the landing abroad in good faith of the goods withdrawn, and the production of the required evidence thereof. Upon the giving of such a bond the former warehouse bond is cancelled.

**540.** The importer may also, at the time of importation or while the goods are in warehouse, at any time within the three years withdraw the same for transportation and deliver to a customs officer at another port in the United States, by also giving a bond, called a transportation bond, conditioned for such transportation and delivery within a certain limited time, or failing in such delivery, for the payment of the duties due on the goods, and an additional duty of one hundred per centum. Upon the execution of

this bond, and the withdrawal of the merchandise, the former warehouse bond is likewise cancelled.

**541.** Upon an entry of goods for warehouse, the collector is required to charge his bond and warehouse account with the duties due as liquidated on the entry. He is entitled to credit himself with the duties when the goods are withdrawn for consumption; or if they have been withdrawn for export or for transportation, when he receives the required evidence of delivery abroad or at the interior port, according to the stipulation of the bond; or if there is a breach of the bond in these particulars, when he delivers the bond to the United States attorney for suit. The collector is also entitled to credit for allowances and deficiencies.

**542.** It is with these particulars that the Warehouse and Bond Division of the office of the Commissioner of Customs, as likewise of the First Auditor's office, has to deal.

**543.** This recital will explain the nature of the accounts of this particular class as distinct from those known as the customs accounts for receipts of duties, settled in the Customs Divisions of these two offices respectively.

### III. THE BOOK-KEEPER'S DIVISION.

**544.** In this division an account is kept with each customs officer whose accounts are subject to final revision by the Commissioner of Customs. A record is also kept containing an itemized statement of differences between the collector and the accounting officers of the Treasury.

### IV. MISCELLANEOUS DIVISION.

**545.** This division has charge of the records and files of the office. It receives notes and files official bonds of customs officers, oaths of office, and returns of moneys re-

ceived and paid. It also examines, for payment, accounts presented by United States attorneys, marshals, and clerks of courts for services and fees in customs cases, which are payable out of the appropriation to defray the expense of collecting the revenue from customs.

**546.** This division also settles accounts for refunds of duties paid into the Treasury and shown to be in excess of the amount required by law. These refunds are generally based upon the authority of section 989 of the Revised Statutes, which provides that when a recovery is had in any suit against a collector or other officer of the revenue for any act done by him, or for money exacted and paid by him into the Treasury, in the performance of his official duty, and the court certifies that there was probable cause for the act done by the collector or other officer, or that he acted under the direction of the Secretary of the Treasury or other proper officer of the Government, no execution shall issue against such collector or other officer, but the amount so recovered shall, upon final judgment, be provided for and paid out of the proper appropriation from the Treasury.

## CHAPTER X.

## THE FIRST AUDITOR OF THE TREASURY.

**547.** This officer was provided for originally, by the first Congress of the United States, in the act of September 2, 1789. He was then known as Auditor of the Treasury, and his duties were to receive and audit all accounts. Subsequently, by the act of March 3, 1817, four additional Auditors were provided for, and he was then denominated the First Auditor. By the first-mentioned act his duties were defined to be to receive and audit all accounts accruing in the Treasury Department. These duties have been somewhat modified from time to time as new departments and bureaus have been created.

**548.** He is now required by law, as his general duties, to examine all accounts accruing in the Treasury Department; all accounts relating to the receipts from customs, including accounts of collectors and other officers of the customs; all accounts accruing on account of salaries in the Patent Office; all accounts of the judges, marshals, clerks, and other officers of United States courts; all accounts of officers in charge of the public buildings and grounds in the District of Columbia; all accounts of the Department of Agriculture; all accounts relating to prisoners convicted in United States courts. (R. S., § 277.)

**549.** After the examination of accounts relating to the receipts from customs, and the accounts of collectors and other officers of customs, he is required to certify the balances, and transmit such accounts, with the vouchers and certificates, to the Commissioner of Customs for his decis-

ion thereon, and, after a like examination, to certify the balances of all other accounts, and transmit such accounts in like manner to the First Comptroller for his decision thereon. (R. S., § 277.)

**550.** The First Auditor is prohibited by law, under severe penalties, from being concerned, directly or indirectly, in carrying on the business of trade or commerce; or from being the owner, in whole or part, of any sea vessel; or from purchasing, by himself or another in trust for him, any public lands or property; or from being concerned in the purchase of any public securities of any State or of the United States; or from taking or applying to his own use any emolument or gain for negotiating or transacting any business in the Treasury Department. (R. S., § 243.)

**551.** By direction of the First Comptroller, where delay will be injurious to the United States, the First Auditor is required to audit and settle forthwith any particular account which he is authorized to audit and settle, and to report his settlement for the final revision of the Comptroller. (R. S., § 271.)

**552.** Besides the head of the office, the statutes provide for a Deputy Auditor, four heads of divisions, and numerous clerks of the several classes.

The deputy, as to his duties, is under the immediate direction of his superior, and becomes in the absence of the latter the Acting Auditor.

**553.** The office of the First Auditor, as otherwise organized, is constituted of the following-named divisions:

1. Customs Division.
2. Public Debt Division.
3. Judiciary Division.
4. Warehouse and Customs Bond Division.

Duties are also elsewhere assigned to individual clerks in charge of a particular classification of business.



## I. CUSTOMS DIVISION.

**554.** To this division are assigned the accounts and returns of customs officers of the numerous ports of entries and collection districts, which accounts are received monthly and are here examined and adjusted. In these accounts the collectors or other customs officers charge themselves with all customs duties on imports, duties on tonnage, and marine hospital dues collected, and they take credit for all deposits on account of the same. These accounts are accompanied by separate abstracts of articles subject to compound and simple duties, and those free of duties by law; also by separate abstracts of immigrants' effects and of tonnage receipts. From ports where there is no naval officer, the accounts are accompanied by copies of the numerous entries of merchandise. These accounts, abstracts, and entries are all submitted in this division to a careful examination and comparison as to the rates of duty, as prescribed by the tariff acts, and to other scrutiny as to the regularity of the proceedings both of the collector and the importer, and their conformity to law.

**555.** This division receives, also, the customs officers' accounts for expenses of collecting the revenue, which are rendered monthly. These include all advances made to collectors; also all sums received for storage, lighterage, weighing, gauging, measuring, and other items properly chargeable to him; also other items entitling him to credit, such as payments of salaries of subordinate officers and clerks, expenses of the measurement of vessels, of revenue boats, public warehouses, contingent expenses, &c.

**556.** It also receives and adjusts the emolument accounts of customs officers. In these accounts collectors charge themselves with the amounts of their respective salaries, as reported in the expense account; also with the

official fees collected, the commissions allowed on account of collections deposited and accounted for in their customs accounts; also with the amount allowed them as compensation from storage receipts in the expense account; also with the sums received by them as distributive shares of fines, penalties, and forfeitures. They, on the other hand, receive credit for the amounts paid on duplicate and verified accounts to deputies and to such clerks as are not, by special authorization, paid out of the fund for collecting the revenue; also for their own compensation as collectors, except where collectors are allowed only a stated salary per annum; also for their own share of fines, penalties, and forfeitures; also for all payments on account of office rent, fuel, and other items; also for their compensation from storage earned, not exceeding two thousand dollars per annum.

**557.** Separate accounts are also received, stated, and adjusted in this division of the collection of fines, penalties, and forfeitures; of collections for estates of deceased passengers; of marine hospital taxes; also accounts of marine hospital expenses; of steamboat inspection; of revenue marine service; of expenses of the light-houses; of excess of deposits refunded; of debentures paid, &c.

**558.** All these accounts, upon being adjusted in this division, and on receiving the certificate of the Auditor, are transmitted for revision to the Commissioner of Customs.

## II. PUBLIC DEBT DIVISION.

**559.** To this division is assigned the settlement of accounts of the Treasurer of the United States, the Assistant Treasurers, United States depositaries, and other fiscal agents of the Treasury Department, for the payment of interest on the public debt, the redemption of United States bonds and obligations, including accounts for interest of the naval

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pension fund. The adjustment of these accounts involves the examination of the schedules of persons entitled to interest on the registered bonds, the proper identification of the signatures of the persons receiving the moneys set against the names respectively, the proper inquiries as to the authority, where the interest is drawn by incorporated companies, executors, administrators, guardians, and by attorneys in fact. Such adjustment also involves the examination of the numerous coupons redeemed for payment of interest on the coupon bonds, and of all other proper vouchers entitling these officers to credits for the funds disbursed on these accounts. Upon such adjustment, and on receiving the certificate of the Auditor, the accounts are transmitted for the revision and final decision of the First Comptroller.

### III. JUDICIARY DIVISION.

**560.** This division adjusts all accounts for expenses of the courts of the United States.

These duties embrace those of United States attorneys for attendance at court, and for their fees in United States cases; also the accounts of the clerks of the courts for issuing process, filing papers, administering oaths, taking depositions, entering rules of court, making up the records, and for numerous other services, as well as for attendance in United States cases, which go to make up the aggregate compensation of these officers. They embrace also the accounts of United States marshals for expenses of United States courts, and for their fees in serving process and performing other services in United States cases.

**561.** To adjust these accounts, thorough familiarity with the statutes prescribing the fees which these officers shall receive for different services is necessary. With regard to the accounts of clerks and marshals, it is also

essential for the accounting officers to be somewhat familiar with the practice in regard to the same or a similar class of services in the State courts.

**562.** The accounts of United States commissioners for their fees, as prescribed by the statute, are also examined and adjusted in this division.

**563.** These accounts, when a settlement is made and signed by the Auditor, are also transmitted for revision to the First Comptroller, whose decision is final.

#### IV. WAREHOUSE AND BOND DIVISION.

**564.** It is the duty of this division to receive, examine, and adjust the warehouse and bond accounts, which collectors of customs are required to render separately from other accounts heretofore referred to in connection with the Customs Division of this office.

**565.** In these accounts the collectors are charged with the duties on all imported goods warehoused, rewarehoused, and constructively warehoused, and receive credit for the duties on all goods withdrawn for consumption, transportation, and exportation; also for all proper allowances of duties on goods or deficiencies. They are also charged with the duties secured by bonds taken on transportation or exportation of goods from the warehouse, and are credited when such bonds are cancelled by delivery of the merchandise at the destined port, or when the same are landed outside the United States, according to the stipulations of these bonds respectively. As with the account for customs duties, a collector of a port where there is no naval officer is required to accompany his warehouse and bond account with a copy of each entry for withdrawal, whether for consumption, transportation, or exportation. The comparison of these entries with the items of the account requires no inconsiderable care, patience, and labor on the

part of this division of the Auditor's office. Every importation entered for warehouse may be traced by means of these accounts from the time of entry until it finally pays duties, or until the goods are exported from the country.

**566.** Besides the classes of accounts referred to, the office of the First Auditor settles and adjusts other accounts, which are distributed to individual clerks not belonging to any distinct divisions.

These are accounts of the Treasurer of the United States for general expenditures; accounts of the mints and assay offices; accounts of disbursing officers for payments of salaries to all persons in the departments at Washington, including the pay-rolls of the Treasury, State, War, Navy, Interior, and Post Office Departments and the Department of Justice; also accounts of the Clerk of the House of Representatives and Secretary of the Senate for salaries and mileage of members, &c.; Librarian of Congress, and salaries of officers of the Library of Congress; Congressional Printer; accounts for salaries in the offices of Assistant Treasurers of the United States and of United States depositaries, of the Metropolitan Police of the District of Columbia, of the United States Coast Survey, and of the President of the United States; also accounts of Territorial officers.

**567.** In this office are settled also all accounts for contingent expenses of all the executive departments, of the House of Representatives, of the Congressional Printer, of the Assistant Treasurers of the United States, of the Executive Mansion, of the Commissioner of Agriculture, and of the Commissioner of Public Buildings and Grounds.

**568.** All the accounts settled in this office, with their vouchers and multiplied papers and abstracts, require a large force and much laborious examination. When the settlement has been made it is entered in the recording

division of the office, and the papers, together with the Auditor's certificate, are transmitted, if the account relates to customs, to the Commissioner of Customs, otherwise to the First Comptroller, for the revision of those officers respectively. If they admit the balance found due by the Auditor, they so certify it on the Auditor's certificate, or they make such corrections as in their judgment are required, and likewise certify the balance found due.

The accounts with the numerous disbursing officers of the Government are stated generally in this way in the several auditing offices, viz.:

They are charged under the proper heads of appropriations with all requisitions issued in their favor; also with sums transferred to them by other disbursing officers or received from other sources.

They are credited with disbursements lawfully made, and with authorized transfers of money to other disbursing officers; also by requisitions for the covering in the Treasury of moneys deposited by them with the Treasurer, Assistant Treasurer, or authorized depositaries.

## CHAPTER XI.

## THE SECOND AUDITOR.

**569.** This office was established by act of March 3, 1817. Previously, and almost from the commencement of the Government, there had been but one Auditor. But such a distribution of the public business was demanded as was calculated to result in a prompt settlement of public accounts. Hence the necessity for this act, which provided for five Auditors, to whom were assigned respectively the settlement of the accounts of the different departments, or of accounts of a specially defined character.

**570.** The duties of the Second Auditor, as now defined, are to receive and examine all accounts relating to the pay and clothing of the army, the subsistence of officers, bounties and premiums, military and hospital stores, and the contingent expenses of the War Department; all accounts relating to Indian affairs, and to agents of lead and other mines of the United States. (R. S., § 277.)

**571.** After such examination he is required to certify the balances, and to transmit the accounts, with the vouchers and certificate, to the Second Comptroller for his decision thereon. (R. S., § 277.)

**572.** He is required also to audit and settle the accounts of line officers of the army, to the extent of pay due them for their services as such, notwithstanding the inability of any such officer to account for property intrusted to his possession or to make his monthly returns, if the Auditor shall be satisfied, by the affidavit of the officer or otherwise, that the inability was caused by the officer's having been a

prisoner in the hands of the enemy, or by any accident or casualty of war. (R. S., § 278.)

**573.** He is authorized to detail a clerk to sign in his stead all certificates and papers issued under any provision of law relating to bounties, and he is held by law responsible for the official acts of the clerk assigned to such duty. (R. S., § 279.)

**574.** He is required, within the limits of the business assigned him by law, to keep accounts of the receipts and expenditures of the public moneys in regard to the War Department, and of debts due to the United States or moneys advanced relative to that department; also to receive from the Second Comptroller the accounts finally adjusted, and to preserve them, with their vouchers and certificates. He is required annually, on the first Monday of November, to report to the Secretary of the Treasury the application of the money appropriated for the War Department; also to make such reports on the business assigned him as the Secretary of War may demand; also to record all requisitions drawn by the Secretary of War relating to the expenditures of his department, the accounts of which are subject to adjustment by the Second Auditor. (R. S., § 283.)

The accounts coming within the province of this officer are hereinafter described in connection with the Book-keeper's Division of his office.

**575.** The immediate subordinate officer to the Second Auditor is the Deputy Second Auditor, whose duties are assigned him by the head of the office. He acts in the place of the Auditor during sickness or absence, or when a vacancy occurs.

Five chiefs of division constitute the principal force of the office of the Second Auditor. Numerous clerks of the several classes are provided by law for the transaction of the details of the business thereof.



**576.** The divisions into which the office is organized are as follow :

1. Book-keeper's Division.
2. Paymaster's Division.
3. Indian Division.
4. Pay and Bounty Division.
5. Division for the Investigation of Fraud.
6. Property Division.
7. Division of Correspondence and Records.
8. Archives Division.
9. Miscellaneous Division.

I. BOOK-KEEPER'S DIVISION.

**577.** In this division all settlements of accounts made in the office are entered, embracing the following objects of disbursement: For pay of the army; recruiting, ordnance, medical; contingencies of the army and the Adjutant-General's Department; Soldiers' Home; charges and credits to officers for overpayments, refunds, &c.; arrears of pay; proceeds of Government property; freedmen's branch of the Adjutant-General's office; transfers to credit of disbursing officers on Third Auditor's books; Indian disbursements; miscellaneous; war claims and Indian claims.

**578.** This division issues certificates of non-indebtedness to officers of the army.

The accounts kept in this division are classified as Paymaster's, Indian, and Miscellaneous.

The first comprises the disbursing accounts of army paymasters.

The second class, the money accounts of superintendents of Indian affairs, Indian inspectors, Indian and special agents, and the Indian accounts of the disbursing clerk of the Department of the Interior; also the claims of Indian contractors and employees for goods supplied and services rendered at the various Indian agencies.

The third class, the disbursing accounts of officers of the Medical and Ordnance Departments; of recruiting officers; Assistant Adjutants-General disbursing the contingent fund of the War Department; officers paying bounties and arrears of pay to colored soldiers or their heirs; the disbursing clerk of the War Department, making payments from the appropriations for contingencies of the army, for medals of honor, for publication of official records of the war of the rebellion of 1861, and for the medical and surgical history and statistics; and the accounts of engineer officers and quartermasters disbursing funds from the appropriation for contingencies of the army; also charges and credits to officers and enlisted men for overpayments, double payments, refunds, &c.

**579.** This division also registers, journalizes, and posts all requisitions relating to these particular subjects of accounts for advance of moneys to disbursing officers, and for amounts found due individuals on settlements; also all requisitions for warrants to cover moneys in the Treasury which have been deposited by officers whose accounts are the subject of examination in this office; also all transfer and counter requisitions.

**580.** This division also prepares transcripts of accounts for suit in court, according to the provisions of section 886 of the Revised Statutes, and registers bonds of disbursing officers whose accounts are subject to examination by the Second Auditor.

## II. PAYMASTER'S DIVISION.

**581.** In this division all paymasters' accounts for pay of the army are audited, and reported to the Second Comptroller for revision. These accounts are received from the Paymaster-General's office, where they first undergo an administrative examination.

## III. INDIAN DIVISION.

**582.** In this division are audited and transmitted to the Second Comptroller for final revision all accounts of superintendents of Indian affairs, Indian agents, and other disbursing officers of the Indian Bureau. These accounts first undergo an administrative examination in the office of Indian affairs of the Department of the Interior.

## IV. PAY AND BOUNTY DIVISION.

**583.** In this division all claims are settled for soldiers' back pay, or arrears of pay, or bounty, and for additional bounty under the acts of July 28, 1866, and April 22, 1872; claims of colored soldiers for arrears of pay and bounty, and for bounty under act of March 3, 1873.

## V. DIVISION FOR INVESTIGATION OF FRAUDS.

**584.** This division examines all cases of wrongful or fraudulent receipt of moneys on paymasters' checks and vouchers which are brought to the notice of the Auditor; all attempted or accomplished frauds in the settlement of claims in this office, involving perjury, forgery, or unlawful withholding of moneys collected from the Government.

Each case is here taken up and investigated, by reference to the papers and rolls in the office and in the War Department, as also by personal examination of parties interested, and from information obtained from other sources. Abstracts of facts are prepared, and cases are made up, when judicial action is required, for the attention of the Solicitor of the Treasury, to the end that offenders may be prosecuted, or that the moneys wrongfully obtained may be recovered.

## VI. PROPERTY DIVISION.

**585.** This division settles accounts of officers of the army for clothing, camp and garrison equipage, and performs other duties of a miscellaneous character. It also examines the settlements on file in the office relating to officers' accountability for property, for the issue of certificates of non-indebtedness.

## VII. INQUIRIES AND REPLIES.

**586.** This division answers, from an examination of the rolls and papers pertaining to the accounts on file, all inquiries made by the Adjutant, Paymaster, Quartermaster, and Commissary Generals of the Army, the Commissioner of Pensions, the Third and Fourth Auditors, and other officers respecting those accounts. It prepares certificates from the muster and pay rolls of the army to the Adjutant-General, the Third Auditor, and other officers, which are required frequently in the transaction of business in their respective offices, or in the interest of army officers, or of other persons.

## VIII. CORRESPONDENCE AND RECORDS.

**587.** This division receives, notes, and refers the correspondence of the office; registers the claims received; receives, examines, registers, and mails or otherwise disposes of pay and bounty certificates. It also receives, records, and indexes the letters written by the office, and performs other miscellaneous duties respecting the correspondence of the office.

## XI. ARCHIVES DIVISION.

**588.** The Archives Division receives and files all accounts which have been settled in the office, and attends to

their proper arrangement for convenient reference. It has the custody of the files, attends to the withdrawal of accounts and papers for use in the office or elsewhere and to their proper return to the files, and performs numerous other duties of a miscellaneous character.

#### X. MISCELLANEOUS DIVISION.

**589.** This division adjusts and settles accounts pertaining to the Ordnance Department, Medical Department, recruiting service, contingencies of the army and Adjutant-General's Department, secret service of the army, local bounty, freedmen's branch of Adjutant-General's office, special acts of relief passed by Congress, and others of a miscellaneous character not distributed to the other divisions mentioned. This division has also the settlement of claims included in ordnance, medical, and other disbursements; such as claims for services rendered by citizen physicians at places where no army surgeons were stationed; claims for keeping military convicts in certain State penitentiaries; for furnishing arms, &c., to the Ordnance Department, &c. This division is also engaged in making a complete record of payments to officers of the army, both volunteer and regular, and, to this end, in overhauling paymasters' accounts; also in answering inquiries as to matters coming before the division.

## CHAPTER XII.

## THE THIRD AUDITOR OF THE TREASURY.

**590.** The duties of the Third Auditor are to receive and examine all accounts relative to the subsistence of the army, the Quartermaster's Department, and generally all accounts of the War Department other than those assigned by law to the Second Auditor; all accounts relating to army pensions, all accounts for compensation for the loss of horses and equipments of officers and enlisted men in the military service of the United States, and for the loss of horses and equipments, or of steamboats, and all other means of transportation in the service of the United States, by contract or impressment.

**591.** After the examination of such accounts the Third Auditor is required to certify the balances, and to transmit the accounts, with all vouchers, papers, and the certificates, to the Second Comptroller for his decision. (R. S., § 277.)

**592.** In executing the requirements of law as to accounts for the loss of steamboats and other vessels, railroad engines and cars, the Third Auditor is authorized, in person or in such manner as he may deem most compatible with the public interest, to take testimony and make such investigation as he may deem necessary. For the expense incurred in such investigation he may approve proper vouchers for payment. (R. S., § 3488.)

**593.** The Third Auditor is required to register all requisitions of the Secretary of War for moneys out of appropriations for the use of the War Department; to keep all accounts of the receipts and expenditures of the public

moneys in regard to the War Department, and of all debts due to the United States or moneys advanced relative to that department, to the extent that these subjects pertain to the class of accounts coming within his province to settle. He is required to receive from the Second Comptroller the accounts finally adjusted, and to preserve them, with their vouchers and certificates. He is required annually, on the first Monday of November, to report to the Secretary of the Treasury the application of the money appropriated for the War Department; also to make such reports on the business assigned him as the Secretary of War may demand. (R. S., §§ 283, 3673.)

**594.** A transcript from the books and proceedings of the Treasury Department, certified by the Third Auditor of the Treasury and authenticated by the seal of the Treasury Department, is entitled to admission in evidence of a balance due by a delinquent officer or other person accountable for public money, in any suit involving these particular accounts of the War Department; and thereupon the court trying the case may grant judgment and award execution accordingly. Copies of bonds, contracts, and other papers relating to or connected with the settlement of an account between the United States and an individual, made by the Third Auditor, when so certified to be true copies of the originals, and so authenticated, may be attached to such transcript, and are entitled to the same validity and to equal credit with the originals if produced and authenticated in court. (R. S., § 886.)

**595.** By the second section of the act of June 16, 1874, making appropriations for the support of the army, it is provided that the Third Auditor, together with the Quartermaster-General and Commissary-General, shall continue to receive, examine, and consider the justice and validity of such claims as shall be brought before them under the act

of July 4, 1864, and the amendatory acts; such claims, if allowed by them, to be reported by the Secretary of the Treasury, at each session of Congress, to the Speaker of the House of Representatives, by whom they shall be laid before Congress for consideration. The claims here referred to are those of loyal citizens in States not in rebellion for quartermaster or commissary stores actually furnished the army of the United States and receipted for by the proper officer receiving the same, or which may have been taken by such officers without giving a receipt. (Stats. 18, p. 75; Stats. 13, p. 381.)

**596.** The same provision by act of June 23, 1874, is extended to affect claims for steamboats and other vessels pending in the office of the Third Auditor under joint resolution of December 23, 1869, and March 3, 1871.

**597.** In addition to the head of the office, the statutes provide for a Deputy Third Auditor. His duties are not prescribed by law. He, however, performs such services as the Third Auditor may assign him, and in the absence of his superior he performs the duties of that officer as Acting Auditor.

The statutes also prescribe five chiefs of division, and also make provision for numerous clerks in the office of the several classes.

This office is organized into the following-named divisions:

1. Book-keeper's Division.
2. Quartermaster's Division.
3. Subsistence Division.
4. Claims Division.
5. Pension Division.
6. Collection Division.

The latter division is not within the number of those for which the statutes make provision. Its head is selected



from among the several classes of clerks provided for the general business of the office.

#### I. THE BOOK-KEEPER'S DIVISION.

**598.** It is the duty of this division to keep an account of the appropriation authorizing the disbursements; also the money accounts of disbursing officers which are settled in the office. All accounts when finally adjusted are lodged for the time in this division, where the entries of a general character are made to the debit and credit of each official account, and the balances are shown. The same proceeding, substantially, is had with regard to claims which have been adjusted and allowed. All requisitions for advances of moneys to disbursing officers drawn by the Secretary of War are charged in this division to the particular officer's accounts respectively; as are also requisitions issued by the Secretary of the Interior as advances to pension agents for the payment of army pensions. In this division are also entered all credit and counter-requisitions, on account of army and pension appropriations, drawn by the Secretaries of War and the Interior in favor of the Treasurer of the United States, on different persons to whom money has been advanced and charged, and who have a surplus for repayment into the Treasury.

#### II. THE QUARTERMASTER'S DIVISION.

**599.** The duties of this division consist in the examination and settlement of the accounts of quartermasters of the army. These accounts embrace disbursements for barracks and quarters, hospitals, store-houses, offices, stables, and transportation of army supplies; the purchase of army clothing, camp and garrison equipage, cavalry and artillery horses, fuel, forage, straw, material for bedding, stationery; payments of hired men and of per diem to extra-duty men;

expenses incurred in the pursuit and apprehension of deserters; for the burial of officers and soldiers; for hired escorts, expresses, interpreters, spies, and guides; for veterinary surgeons and medicines for horses; for supplying posts with water, and for all other proper and authorized outlays connected with the movements and operations of the army not expressly assigned to any other department.

600. It also settles accounts for property purchased with the funds of the Quartermaster's Department, upon returns received through the office of the Quartermaster-General, with the exception of clothing, camp and garrison equipage, which are under the supervision of the Second Auditor. These returns show whether the disposition made of such property is in conformity with law and army regulations.

601. These accounts first undergo an administrative examination in the proper bureau of the War Department, from which they are received in this division. After adjustment here, and upon receiving the proper certificate of the Third Auditor, they are transmitted for revision and final decision of the Second Comptroller of the Treasury. Upon that officer's decision the accounts are returned to the office of the Third Auditor, and after the proper entries are made in the Book-keeper's Division they are placed in the office files, in accordance with a number previously given to the settlement, and by which it is afterwards known.

### III. THE SUBSISTENCE AND ENGINEER DIVISION.

602. This division examines the accounts of commissaries and acting commissaries in the army, with regard to their purchases of and accountability for the provisions, stores, and supplies for the subsistence of the army. These officers render monthly money accounts, accompanied by

proper vouchers for the disbursements of the funds advanced to them, and also with a provision return, showing the disposition of provisions and stores purchased or derived from other sources. These accounts reach the Third Auditor through the Commissary-General of Subsistence. After adjustment in this division they are transmitted to the Second Comptroller for revision, and upon their return similar entries are made as in the case of quartermasters' accounts, when they are placed on file and remain in the custody of this office under the particular number of the settlement.

**603.** This division also examines and adjusts the accounts of the officers and agents of the Engineer Department of the army, who disburse moneys out of the various appropriations made from time to time by Congress for the construction and repair of public works. These accounts embrace such disbursements for the following :

The purchase of sites and material for and construction and repair of the various fortifications throughout the United States.

The construction and repairs of roads, bridges, bridge-trains, &c., for armies in the field.

Surveys on the Atlantic and Pacific coasts. •

Examinations and surveys of the northern and western lakes and rivers.

Construction and repairs of breakwaters. •

Repair and improvement of harbors, both on the sea and the lake coast.

Improvement of rivers, and the purchase of snag and dredge boats for the same.

The expenses of the Military Academy at West Point.

The proceedings regarding these accounts are the same in substance as explained in regard to the accounts previously mentioned.

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## IV. THE CLAIMS DIVISION.

**604.** This division is charged with the examination and settlement of claims of a miscellaneous character arising in the various branches of service in the War Department. To particularize, they embrace those growing out of the purchase or appropriation of supplies and stores for the army; the purchase, hire, or appropriation of water craft, railroad stock, horses, wagons, and other means of transportation; the transportation contracts of the army; the occupation of real estate for camps, barracks, hospitals, fortifications, &c.; the hire of employees, mileage, courts-martial fees, travelling expenses, commutations, &c.; claims for compensation for vessels, railroad cars, engines, horses, equipage, wagons, &c., lost in the military service; claims growing out of the Oregon and Washington Territorial wars of 1855 and 1856, and other Indian wars; claims of various descriptions under special acts of Congress, and claims of the several States and Territories for expenses incurred by them in raising and equipping troops for the service of the United States, in suppressing the rebellion of 1861, and for the suppression of Indian outbreaks.

The special claims referred to are those coming within the provisions of the Revised Statutes, sections 3482 to 3489, and of the act of July 4, 1864, (Stats. 13, p. 381,) as reenacted in section 300 of those statutes. The first class embraces claims on account of horses lost in battle or dying of wounds received therein, abandoned in the field for want of transport or of forage, or on account of property lost or abandoned while in the military service. The second class embraces all claims of loyal citizens in States not in rebellion for quartermaster's and subsistence stores actually furnished to the army, receipted for, or taken and not receipted for. Such claims are by law required to be

first submitted to the Quartermaster-General or Commissary-General respectively for examination, by whom the same are to be reported to the Third Auditor for settlement. By the act of June 16, 1874, the claims of the last class, if allowed by the officers mentioned, are to be reported to Congress for consideration and appropriation.

#### V. THE PENSION DIVISION.

**605.** The duties devolving upon this division embrace the examination and settlement of all accounts pertaining to the payment of army pensions.

These pensions are paid by agents distributed at convenient points throughout the country. They make their payments quarterly and submit their accounts, together with all vouchers for each month, directly to the Third Auditor.

**606.** In this division a roll book is kept of all army pensioners of the several classes. When a pension is granted by the Secretary of the Interior a certificate is sent directly to the proper pension agent, while at the same time a copy is transmitted to the Third Auditor, the substance of which is entered in the roll book referred to in the proper agent's subdivision. On this roll is given the name in full of the pensioner, date of commencement and ending of the pension, or other data to assist in the proper adjustment of the accounts of the several agents.

**607.** An account is kept with each pension agent, charging him with all moneys advanced for payment of pensions.

Upon the receipt of his monthly statement, together with the abstract and vouchers, a preliminary examination is made in this division, to see if the money advanced is properly accounted for; when, after a written acknowledgment of receipt, the account is filed to await its turn for audit.

Upon the adjustment, each voucher is carefully exam-

ined, and the payment made is entered on the roll book opposite the pensioner's name. When the adjustment is completed the account and vouchers are sent to the Second Comptroller for revision. On their return with his official certificate, they are placed under the appropriate number of the settlement in the permanent files of the office.

**608.** It is the duty of this division, on the return from the Comptroller of a settlement certified by him, to notify the officer whose account has been thus settled in such division of the state of that account, explaining specifically, but minutely, the differences existing between him and the Government.

#### VI. THE COLLECTION DIVISION.

**609.** This division makes examinations of settlements on file, and prepares papers and data when it becomes necessary to bring suit against a delinquent officer and his bondsmen.

**610.** It is also charged with the entering of payments by the department for property purchased or seized by army officers, upon the abstracts of property filed with their accounts. These abstracts embrace property purchased or seized by the officers of the army while in the field with troops, and not paid for.

The liability of the Government for such property is conceded, and consequently numerous claims by private parties for the value of the articles sold or seized are made, and have been made in the past, upon the officers of the executive department authorized to make settlements. Without some check on the property returns, it would be impracticable to tell whether certified vouchers and memorandum receipts presented in proof of claims have been already paid. Payments may have been made by a disburse-

ing officer of the Quartermaster's Département, and it is wholly impracticable to examine the money accounts of every officer who may have paid the claim. Fraudulent and erroneous claims are liable to be presented at any time, and the Government is powerless if it has not some means of practicable or ready access calculated to show the fraud or error. Therefore, by entering payment opposite the purchase or seizure on these accountability abstracts of the purchasing or seizing officer, every payment made will be a matter of record on the evidence, which must be referred to in case of a claim presented. This seems to be the only feasible mode for the protection of the Government against the double payment of claims liable to arise on these abstracts.

**611.** This Collection Division is charged also with the examination of army muster rolls, to answer inquiries of the Pension Office as to the time of service of persons making claims for pensions and bounty lands.

## CHAPTER XIII.

## ● THE FOURTH AUDITOR.

**612.** This office was originally established, as hereinbefore remarked, by the act of March 3, 1817.

**613.** The general duties of the Fourth Auditor, as defined by statute, are to receive and examine all accounts accruing in the Navy Department or relative thereto, and all accounts relating to navy pensions; and after the examination of such accounts to certify the balances, and to transmit the accounts, with the vouchers and his certificates, to the Second Comptroller for that officer's decision thereon. (R. S., § 277.)

**614.** He is required to keep accounts of the receipts and expenditures of the public moneys relative to the Navy Department, and of all debts due to the United States on moneys advanced in relation to that department; also to receive from the Second Comptroller the accounts which shall have been finally adjusted, and to preserve such accounts, with their vouchers and certificates; also to record all requisitions drawn by the Secretary of the Navy; also to report annually, on the first Monday in November, to the Secretary of the Treasury the application of the money appropriated for the Department of the Navy; also to make such report on the business assigned him as the Secretary of the Treasury may deem necessary. (R. S., § 283.)

**615.** In case of the loss or capture of a vessel belonging to the United States navy, the Fourth Auditor, under the direction of the Secretary of the Navy, is authorized, in the settlement of the accounts of a paymaster of such



vessel, to credit him with such portion of the amount of the provisions, clothing, small stores, and money with which he stands charged, as the said Auditor shall be satisfied was inevitably lost by such capture or loss. (R. S., § 284.)

**616.** Every disbursement of public moneys or disposal of public stores made by a disbursing officer pursuant to an order of any commanding officer of the navy, may be allowed by the Fourth Auditor in the settlement of the accounts of the officer, upon satisfactory evidence of the issuance of such order and of the payment of money or disposal of stores in conformity with it; for the propriety of which the commanding officer aforesaid is by law held accountable. (R. S., § 285.)

**617.** The Fourth Auditor, together with the Second Comptroller, as the proper accounting officers, in settling the accounts of seamen and others, not officers, borne on the books of any vessel of the navy which shall have been wrecked, or which shall have been unheard from so long that her wreck may be presumed, or which shall have been destroyed or lost with the rolls and papers necessary to a regular and exact settlement of such accounts, is authorized to fix a day when such wreck, destruction, or loss shall be deemed to have occurred. (R. S., § 286.)

Also in case of the loss of any vessel in the employ of the United States, by casualty or in action with the enemy, together with her papers necessary to the exact ascertainment of the several accounts of the same, to assume the last quarterly return of the paymaster as the basis for the computation of the subsequent credits to those on board, to the date of such loss, if there be no official evidence to the contrary; or when such quarterly return has not been made, to adjust such accounts on principles of equity and justice. (R. S., § 287.)

Also, in case of such loss, he may allow and pay to

each person, not an officer, employed on the vessel so sunk or destroyed, and whose personal effects have been lost, a sum not exceeding sixty dollars, as compensation for such loss; or in case of the death of such person, to the widow, child or children, father, mother, or brothers and sisters jointly, in that order of preference. (R. S., §§ 288, 289.)

**618.** The Fourth Auditor is also, in conjunction with the Second Comptroller, authorized, with the approval of the Secretary of the Navy, to allow any officer of the navy or marine corps a sum not exceeding his sea pay for one month, as compensation for the loss of his personal effects, on any vessel in the employ of the United States which, since the 19th of April, 1861, has been sunk or destroyed without fault or negligence on the part of such officer. But a schedule and certificate must in all cases be required from the officer making the claim. (R. S., § 290.)

**619.** When a suit is brought involving accounts of the Navy Department, a transcript from the books and proceedings of the Treasury Department, certified by the Fourth Auditor and authenticated under the seal of the Treasury, is entitled to be admitted in evidence; and thereupon the court trying the case is authorized to grant judgment and award execution accordingly. And all copies of bonds, contracts, or other papers relating to or connected with the settlement of any such account between the United States and an individual, when certified by said Auditor to be true copies of the originals on file, and so authenticated under seal, may be annexed to such transcript, and are given by law equal validity and credit as the original papers, if produced and authenticated in court. (R. S., § 886.)

**620.** The Fourth Auditor is assisted by a deputy, whose duties are assigned him as in the case of other deputy bureau officers in the Treasury Department, as before explained.

**621.** By law, the office of the Fourth Auditor is allowed three chiefs of divisions. The office is, however, organized into six divisions, three of them being under the supervision of the like number of chiefs authorized by the statutes. These divisions are as follow :

1. Paymaster's Division.
2. Navy Agent's Division.
3. Prize Division.
4. Navy Pension Division.
5. Book-keeper's Division.
6. General Claims Division.

#### I. PAYMASTER'S DIVISION.

**622.** This division examines, settles, and adjusts accounts of paymasters of the navy. These accounts are for pay of the navy and marine corps. They are made quarterly, and transmitted directly, with all papers and vouchers, by the several paymasters, to the Fourth Auditor of the Treasury for settlement. These embrace a muster and pay roll of the naval station, navy-yard, or naval vessel under payment by the particular paymaster.

After adjustment the accounts are sent to the office of the Second Comptroller for revision, and after final decision by that officer they are returned and placed on file in the office of the Fourth Auditor.

#### II. NAVY AGENT'S DIVISION.

**623.** This division settles all accounts of navy agent disbursing moneys for the purchase of supplies for navy yards, naval stations, and for the service of the navy; also all accounts of navy agents for payment of allotments. These allotments are the provision for the payment of fixed sum per month, not over one-half pay, which an officer who is at sea on a naval vessel makes for the benefit

support of his wife or family. By executing a form somewhat in the nature of a power of attorney, the member of his family or person mentioned therein is allowed to draw from a paymaster or navy agent at the place named a certain portion of the monthly pay of the officer. These allotments are received and registered in the office of the Fourth Auditor, in this division. The officer's pay, therefore, appears in two separate accounts for the same period of time, viz., in that of the paymaster at home who pays the allotment, and that of the paymaster on the vessel at sea or in a foreign port, wherever he may be paid the balance of his monthly compensation. The latter is adjusted in the Paymaster's Division of this office, while the allotment account is settled in the Navy Agent's Division. A careful comparison of the different accounts is required, and a continual reference from one to the other also, so that any overpayment may be detected.

### III. PRIZE AND RECORD DIVISION.

**624.** This division settles all claims for prize-money arising out of the peculiar system of awards made by law to the officers and men of United States naval vessels which have made capture of a war vessel of the enemy, or of any other vessel or property adjudicated as lawful prize. The statutes declare what shall be in such cases the distributive shares of the officers and men of the capturing vessel, or other vessel or vessels within signalling distance. These distributive shares are adjusted in this division. All matters of this class of business in this division arose out of the rebellion of 1861, and of course are now of small extent and constantly diminishing.

In addition to this, the division is charged with the duties of preparing tabular statements and reports called for by Congress and the Secretary of the Treasury; of keeping

a record of appointments, resignations, removals, and absences, and with the payment of the salaries of the employees of the office.

#### IV. NAVY PENSION DIVISION.

**625.** This division receives from the pension agents who are assigned to the payment of navy pensions their accounts, which are here examined and adjusted. A roll of all pensioners is also kept in this division, and each person is charged with each quarter-yearly pension paid him by the pension agent. This division corresponds, in the nature of its duties and mode of transacting business, with the Pension Division of the Third Auditor's office, the one adjusting accounts of navy pensions, and the other those of army pensions.

**626.** The claims for pensions of either class are determined by the Commissioner of Pensions. As in the case of army pensions, he issues his certificate to the proper agent when a navy pension is granted, giving notice of the fact, the name of the pensioner, the amount and class of pension, and of the time when the same commences to run. A duplicate of this certificate is also sent to the Fourth Auditor, who enters the name and subject-matter on his rolls. A like certificate is also sent to these officers, notifying them of the discontinuance of a pension.

**627.** The amount bestowed during the fiscal year of 1877 and 1878, and the number of navy pensioners at the end of that year, were as follow :

Amount, . . . . .	\$507,105.37
Invalid, . . . . .	2,096
Widows and dependent relatives, . . . .	2,483

#### V. BOOK-KEEPER'S DIVISION.

**628.** This division is similar in its duties to the book-keeping divisions of the other auditing offices. It registers

and enters all pay and repay requisitions issued by the Secretary of the Navy for and on account of the pay and support of the naval branch of the military service. All requisitions for advances of moneys from the appropriations for that service are here charged in the accounts of the disbursing officers who are respectively to be held accountable. All accounts settled in the other divisions of the office are here journalized, and other details of business appurtenant thereto are given attention.

#### VI. CLAIMS DIVISION.

620. This division examines and settles all accounts for back pay of officers and men in the navy, and for travelling expenses of officers; also all accounts of deceased persons whose names are on the navy rolls, and for whose services money is due; also accounts of a general nature.

## CHAPTER XIV.

## THE FIFTH AUDITOR OF THE TREASURY.

**630.** This officer was originally provided for by the act of March 3, 1817, already referred to.

**631.** His duties are to receive and examine all accounts accruing in or relative to the Department of State, all accounts involved in the collection of internal revenue, all accounts relating to the contingent expenses of the Patent Office, and all accounts relating to the census. (R. S., § 277.)

**632.** Whenever any sum of money shall be issued from the Treasury for the purpose of intercourse or treaty with any foreign nation pursuant to law, the President is authorized to cause the same to be duly settled annually with the proper accounting officers of the Treasury, by causing the same to be accounted for specifically, if the expenditure may in his judgment be made public; and by making or causing the Secretary of State to make a certificate of the amount of such expenditure as he may deem it advisable not to specify; and every such certificate shall be deemed a sufficient voucher for the sum therein expressed to have been expended. (R. S., § 291.)

**633.** This office is also provided by law with a Deputy Auditor, who performs such duties as are assigned him by his superior, and acts in the place of the latter in case of sickness, absence, or of a vacancy. The statutes also provide for the appointment of two chiefs of divisions.

**634.** One of these chiefs is assigned to the charge of the Diplomatic and Consular Division, wherein are adjusted

all accounts for salaries, contingent expenses of diplomatic and consular officers, together with those for fees received by the latter.

**635.** The other chief is in charge of the Division of Internal Revenue, embracing the adjustment of all internal-revenue accounts.

**636.** The business of the office pertains mainly to the adjustment of the following-named accounts :

Accounts for salaries and contingencies of United States ministers abroad, *chargés d'affaires*, secretaries of legation, interpreters, dispatch agents, &c.

Accounts for salaries, emoluments, and contingencies of United States consuls, consular agents, commercial agents, consular clerks, &c., and for fees received by consuls for which they are required to account. These accounts embrace also their expenditures for the relief of United States seamen in foreign ports, and for their passage home when destitute ; as likewise all amounts received from masters of vessels for three months' extra wages of seamen discharged in foreign ports.

Accounts of the Disbursing Clerk of the Department of State for expenses of editing, publishing, and distributing the United States statutes ; for stationery, furniture, books, maps, lithographing, postage of the State Department, contingent expenses of foreign missions, expenses of rescuing shipwrecked United States seamen, &c.

Accounts approved by the Secretary of State for expenses under sundry appropriations, such as those for surveys of boundaries between the United States and the British possessions ; for salaries and expenses of Claims Commissions, adjusting controversies between our citizens and subjects of foreign powers ; for extradition of criminals ; for interpreters for consular courts ; for marshals for consular courts of Japan, China, Siam, and Turkey ; for rent of



prisons for United States convicts in those countries; for interpreters, guards, and other expenses of consulates at Constantinople, Smyrna, Cairo, Jerusalem, and Beirout, in the Turkish dominions.

Accounts of the Disbursing Clerk of the Department of the Interior for the expenses of taking the census; for contingent expenses of the Patent Office, and for plates, lithographing, drawings, tracings, &c., in that office; for expenses of distributing public documents; for preservation of collections in the Smithsonian Institution, &c.

Accounts of Disbursing Clerk of the Post Office Department for contingent expenses of that department.

Accounts for salaries and miscellaneous expenses of the office of the Commissioner of Internal Revenue, embracing attorneys' fees, rewards, travelling expenses, stationery, rent, telegrams, &c.

Accounts of the Commissioner of Internal Revenue for internal-revenue stamps of the several classes of stamps for distilled spirits, tobacco, snuff, and cigars; for special-tax stamps, beer stamps, documentary and proprietary stamps.

Accounts of collectors of internal revenue for collections and disbursements.

Accounts of stamp agents authorized to sell stamps.

Accounts for refunding taxes illegally assessed, and moneys received on lands sold for direct taxes.

Accounts for the engraving and printing of internal-revenue stamps and for stamp paper.

Accounts for salaries and expenses of internal-revenue agents, surveyors of distilleries, fees and expenses of gaugers, &c.

Accounts of the Secretary of the Treasury for awards to informers out of fines, penalties, and forfeitures collected.

Accounts for the expenses of the detection and prosecution of fraud upon the internal revenue, &c.

## CHAPTER XV.

## THE SIXTH AUDITOR.

**637.** Previous to the revision of the United States statutes, the duties of this position devolved upon an officer known by the awkward title of the Auditor of the Treasury for the Post Office Department. The Revisers sought to harmonize the statutes, as regards the auditing officers, by naming them in a regular sequence; and accordingly they denominated this one the Sixth Auditor of the Treasury. In a subsequent act (that of March 3, 1875,—an appropriation act) Congress seems to have overlooked the fact of the change of name of the officer, then recently made, by the Revised Statutes; for it used in that act the old name in designating the office appropriated for. The Auditor of the Treasury for the Post Office Department is in reality the Sixth Auditor of the Treasury.

**638.** This office was originally created by act of Congress of July 2, 1836. Previously the duties had devolved upon the Fifth Auditor, in addition to his other duties connected with the settlement of different accounts.

**639.** The duties of the Sixth Auditor bear relation both to the Treasury and Post Office Departments. He is an officer of the Treasury, and under the direct control of the Secretary; but, at the same time, he is also by law subject in certain respects to instructions which may be given by the Postmaster-General. He is to report to the latter when required, and to certify to him all official balances found on settlements of official accounts. He is substantially an officer of both departments. (7 Opin., 445.)

**640.** He is assisted by a deputy, who acts in his place in case of absence and sickness. The law authorizes eight heads of division. The office is formed into eight divisions, as follow :

1. Examining Division.
2. Registering Division.
3. Book-keeping Division.
4. Stating Division.
5. Collecting Division.
6. Foreign Mail Division.
7. Pay Division.
8. Money-Order Division.

**641.** The duties of the head of the office, as specified by statute, are as follow :

He is required to receive all accounts arising in the Post Office Department or relative thereto, with the vouchers necessary to a correct adjustment thereof, and to audit and settle the same, and to certify the balances to the Postmaster-General; also to keep and preserve all accounts and vouchers after settlement. He is required to close the account of the department quarterly, and to transmit to the Secretary of the Treasury quarterly a statement of its receipts and expenditures. He is required to report to the Postmaster-General, when the latter desires, the manner and form of keeping and stating the accounts of the department, and the official forms of papers to be used in connection with its receipts and expenditures. He is required also to report to the Postmaster-General all delinquencies of postmasters in rendering their accounts and returns, or in paying over money-order funds and other receipts at their offices, and likewise to notify him of the discovery of deficiencies in such accounts. It is made his duty to register, charge, and countersign all warrants upon the Treasury for receipts or payments, issued by the Post-

master-General, when warranted by law. He is required to perform such other duties in relation to the financial concerns of the department as may be assigned to him by the Secretary of the Treasury, and to make to the Secretary or to the Postmaster-General such reports respecting the same as either of them may require. (R. S., § 277; act February 4, 1879.)

**642.** Unlike the other Auditors, his settlements of accounts are not subject to revision by any other officer, except when dissatisfaction is expressed by any person or by the Postmaster-General, in which case an appeal may be taken within twelve months to the First Comptroller, whose decision is final. (R. S., § 270.)

**643.** It is his duty to superintend the collection of all debts due the Post Office Department and all penalties and forfeitures imposed for violation of the postal laws, and to take all such other measures as may be authorized by law to enforce the payment of such debts and the recovery of such penalties and forfeitures; also to superintend the collection of all penalties and forfeitures arising under other statutes, where such penalties and forfeitures are the consequence of unlawful acts affecting the revenues or property of the Post Office Department. (R. S., § 292.)

**644.** He is required to keep the accounts of the money-order business separately, and in such manner as to show the number and amount of money orders issued at each office, the number and amount paid, the amount of fees received, and all expenses of the money-order business. (R. S., § 293.)

**645.** It is made his duty to state and certify quarterly to the Postmaster-General an account of the money paid by postmasters, out of the receipts of their offices and pursuant to appropriations, on account of the expenses of the postal service, designating the heads under which such payments were made. (R. S., § 294.)

**646.** The Sixth Auditor may, with the consent of the Postmaster-General, compromise a judgment obtained for a debt or damages due the Post Office Department, and accept a less sum in satisfaction thereof, when it appears satisfactorily to him that such judgment or the unpaid part thereof cannot be collected by due process of law. (R. S., § 295.)

He is required to forward to the Department of Justice certified copies of any papers in his office tending to sustain the claim, in case of delinquency of any postmaster, contractor, or other officer, agent, or employee of the Post Office Department. (R. S., § 296.)

**647.** He may administer oaths to witnesses in any case in which he may deem it necessary for the due examination of the accounts with which he is charged. (R. S., § 297.)

**648.** The Sixth Auditor is empowered to ascertain the facts, under regulations prescribed by the Postmaster-General, respecting any case of fine, penalty, or forfeiture, disability, or alleged liability for any money, by way of damages or otherwise, under any law relating to officers, employees, operations, or business of the postal service, and to certify to the Postmaster-General that the interests of the department require the exercise of his powers over fines, penalties, forfeitures, and liabilities; and thereupon, with the written consent of that officer, he may mitigate or remit such fine, penalty, or forfeiture, remove such disability, or compromise, release, or discharge such claim for such sum of money and damages, and on such terms as the Auditor shall deem just and expedient. (R. S., § 409.)

**649.** It is provided that copies of the quarterly returns of postmasters, and of any papers pertaining to the accounts in the office of the Sixth Auditor, and transcripts from the money-order account books of the Post Office Department

when certified by the Sixth Auditor under the seal of his office, shall be admitted as evidence in the courts of the United States in civil suits and criminal prosecutions. In any civil suit, in case of delinquency of any postmaster or contractor, a statement of the account certified as aforesaid is admissible in evidence, and the court is authorized thereupon to give judgment and award execution, subject to the provisions of law as to proceedings in such civil suits. (R. S., § 889.)

**650.** Payments of money out of the Treasury on account of the postal service, and in pursuance of appropriations, are required to be by warrants of the Postmaster-General, registered and countersigned by this Auditor, and expressing on their face the appropriation to which they should be charged. (R. S., § 3674.)

**651.** Whenever a postmaster is required to execute a new bond, all payments made by him after the execution of such new bond may, if the Postmaster-General or the Sixth Auditor deems it just, be applied first to discharge any balance which may be due upon the old bond. (R. S., § 3835.) And on the discovery of a deficiency in the accounts of a postmaster, the Sixth Auditor is required to notify the Postmaster-General, and thereupon the latter is directed by law to deposit a notice in the post office at Washington, D. C., addressed to the sureties respectively on the bond of such postmaster at the place where they respectively reside. (Act February 4, 1879.)

**652.** A transcript from the money-order account books of the Sixth Auditor is made *prima facie* evidence of embezzlement on the part of any officer connected with the business of a money-order office, of an amount found due by such officer, which he has misapplied by conversion to his own use, &c. (R. S., § 4046.)

**653.** The Auditor is required to show by his annual

reports the financial condition of the Post Office Department at the close of each fiscal year, and such reports are required to be made part of the Postmaster-General's annual report to Congress for that fiscal year. (Act July 12, 1876, Stats. 19, p. 82.)

**654.** He is required to report to the Postmaster-General any case where the aggregate annual compensation, exclusive of money-order commissions, of a postmaster of the fourth class amounts to one thousand dollars, that such postmaster may be assigned to his proper class, and that his salary may be fixed accordingly. (Stats. 19, p. 82.)

**655.** The Deputy Auditor supervises the general business of the office, distributes the business to the different divisions, and, as an aid to the Auditor, has a general direction of the clerks and employees. In the absence or sickness of the Auditor he acts in his place.

**656.** The duties assigned to the several divisions, in the order in which they have been mentioned, are as follows, beginning with—

#### I. THE EXAMINING DIVISION.

**657.** This division receives and audits the quarterly accounts current of all post offices in the United States. It is subdivided into the opening room, the stamp rooms, the examining corps proper, and the error rooms.

1. *The Opening Room.*—All returns are opened as soon as received, and if found in accordance with regulations they are entered in the register, and then forwarded to the stamp rooms.

2. *The Stamp Rooms.*—In this subdivision the returns received from the opening room are divided alphabetically among the stamp clerks, whose duties consist in comparing the stamp statements of postmasters in the accounts current with their own books and with the returns made to

them from the Stamp Division of the finance office, whence stamp orders are issued and receipts for the same received and forwarded to the Stamp Clerk. The returns thus approved or corrected are passed to the examiners.

3. *The Examining Corps Proper.*—Here the quarterly returns of postmasters received from the stamp rooms are divided among the examiners by sections, each section comprising several States, or parts of States. After the examination of the accounts current and the stamp account, reviewing and refooting the transcript of mails received, and examining all vouchers belonging to that portion of the work, the balance is drawn on all accounts of the third and fourth classes. The returns, thus examined and completed are forwarded to the Registering Division, to be entered upon its books.

4. *The Error Rooms.*—This subdivision reviews and re-examines the error accounts received from the Registering Division, and forwards to each postmaster a copy of his account as stated by him, and as audited and corrected by the office.

## II. THE REGISTERING DIVISION.

**658.** This division receives from the Examining Division the quarterly accounts of postmasters, re-examines and registers them, placing each item of revenue and expenditure under its appropriate head. The register in this division exhibits at the end of each fiscal year (June 30) the total amount of receipts and expenditures for that year. To this division is also assigned the duty of entering in the change books, prepared for the purpose, all changes of postmasters, and the establishment, re-establishment, discontinuance, and change of name of post offices reported from the appointment office.



## III. THE BOOK-KEEPING DIVISION.

**659.** To this division is assigned the duty of keeping the ledger accounts of the department, embracing those of postmasters, late postmasters, contractors, late contractors, and those of a general, special, and miscellaneous character. Other books are kept in this division, viz., a cash book, warrant register, ledger of warrants and deposits, stamp journal, transfer journal, and deposit book. Accounts are also kept with the several appropriations, receipts, and expenditures of the department; with the Treasurer of the United States, the executive departments for official stamps, foreign governments, special agents, and consuls acting as foreign mail agents. This division also prepares and records all requisitions on the Treasury for the service of the Post Office Department.

Over sixty ledgers are opened in this division, containing about forty-three thousand current accounts.

## IV. THE STATING DIVISION.

**660.** This division has charge of the general postal accounts of postmasters, and those of late postmasters until fully stated. These general accounts show the balances due the United States or the postmasters at the end of the quarters.

## V. THE COLLECTION DIVISION.

**661.** To this division is assigned the duty of collecting the balances due from all postmasters, late postmasters, and contractors, and of paying any balances found due to late and present postmasters. It is charged with the adjustment and final settlement of postal accounts. The particular duties in this regard are to examine postal and contractors' accounts carefully, and explain by letter, when

necessary, the correctness of balances due thereon, and to submit for suit or criminal proceedings accounts of defaulting officers and contractors; also to issue drafts upon postmasters and contractors for balances which are required to be paid, and to notify the Post Office Department of balances due to late postmasters; also to compare with the ledgers all accounts of late postmasters, and to close as "uncollectible" or by "suspense" all accounts so designated; also to prepare for suit all cases of defaulting postmasters and contractors, by proper transcript of accounts, and certified copies of official bonds and other papers to be used in evidence.

#### VI. THE FOREIGN MAIL DIVISION.

**662.** This division has charge of the postal accounts with foreign governments, and the accounts with steamship companies for ocean transportation of the mails.

#### VII. THE PAY DIVISION.

**663.** This division makes collections quarterly, from all collection post offices on the line of mail routes, of balances due the United States, and adjusts and reports for payment all accounts for the transportation of the mails by ocean steamers, railroads, steamboats, mail messengers, mail carriers, or other mode of conveyance; also the accounts of superintendents and assistant superintendents of the railroad postal service, railway postal clerks, route agents, mail-route messengers, and local agents; also all accounts arising under appropriations for prevention and detection of mail depredations, and for special agents; for the free-delivery system; for postage stamps, postal cards, and envelopes; for postmarking and cancelling stamps; for post-route maps, wrapping paper, twine, mail-bags, mail-locks, engraving and printing drafts and warrants; for ad-

vertising ; for fees of United States attorneys, marshals, and clerks of court in postal suits, &c.

**664.** All orders issued by the Postmaster-General through the contract office, originating new accounts or affecting old ones, are examined and verified in this division.

**665.** The accounts of failing bidders and contractors are stated in this division, for collection by suit or otherwise.

**666.** This division has also the passing and registering of all drafts, and the passing of all warrants for the payment of accounts ; also the custody of the archives of the office.

#### VIII. THE MONEY-ORDER DIVISION.

**667.** This division is charged with the duty of receiving, examining, registering, adjusting, and settling all accounts pertaining to the money-order business. The law requires that the accounts of this business shall be kept separately from all other postal transactions, so as to show the number and amount of money orders issued at each office, the number and amount paid, the amount of fees received, and all the expenses of the money-order business.

The weekly money-order statements of postmasters are here carefully examined ; the paid, repaid, and unissued orders are checked by reference to the money orders themselves, which are received in this division from the numerous paying offices, and assorted according to their particular office and their serial numbers. Quarterly statements are made of the accounts of the different money-order offices, showing the transactions each week in orders issued and paid.

**668.** In this division the money orders received from the numerous offices in immense numbers are critically

examined and checked off. This examination is required in order to detect and note errors. It involves a careful comparison of each order with the weekly statement of the proper postmaster, to see if the number, value, stamp of issuing office, and signature on each order correspond with the entry of such order in the statement, and that the date of payment is properly stamped upon each order; also the throwing out all orders requiring the stamp of issue, stamp of payment, all having incorrect signatures, more than one indorsement, signatures by mark unwitnessed, and kindred defects constituting irregularities, frauds, violation of or non-compliance with the law and regulations.

**669.** In this division also the numerous orders are assorted by States and Territories, by money-order offices, and by serial numbers. A register is kept of the remittances and transfers made to postmasters for the payment of money-order funds, and of the deposits made by postmasters in charge of money-order offices, and, in fact, all of the vast details necessary to a proper accountability for money-order funds intrusted to those officers, and for the fees received by them, devolve upon this division.

## CHAPTER XVI.

## THE REGISTER OF THE TREASURY.

**670.** The duties of this officer, as defined by law, are to keep all accounts of the receipts and expenditures of the public money, and of all debts to or from the United States.

**671.** To receive from the First Comptroller and Commissioner of Customs the accounts which shall have been finally adjusted, and to preserve such accounts, with their vouchers and certificates.

**672.** To record all warrants for the receipt or payment of moneys at the Treasury, and to certify the same thereon, except those drawn by the Postmaster-General, and those by the Secretary of the Treasury upon the requisitions of the Secretaries of War and of the Navy.

**673.** To transmit to the Secretary of the Treasury copies of the certificates of balances of accounts adjusted.

**674.** To furnish to the proper accounting officers copies of all warrants covering proceeds of Government property, where the same may be necessary in the settlement of accounts in their respective offices. (R. S., § 313.)

**675.** Upon a transcript from the books and proceedings of the Treasury Department showing a balance due the United States, in case of the delinquency of a revenue officer or other person accountable for public money, certified by the Register and authenticated by the seal of the Treasury Department, a court trying the cause is required to grant judgment and award execution. And the Register's certificate to copies of bonds, contracts, and other

papers relating to the settlement of any account between the United States and an individual, entitles such copies, when annexed to the transcript, to equal validity, as evidence in court, with the originals. (R. S., § 886.)

**676.** It is the duty of the Register to cancel certificates of the registry of vessels, when such certificates are delivered to him, as required by law, on the sale, transfer, or alteration of the vessel. (R. S., § 4170.)

**677.** Also when a certificate of registry has been surrendered to the collector of the port and transmitted to the Register, because of the loss, destruction, capture, or transfer to a foreigner of the vessel. (R. S., § 4174.)

**678.** The Register receives from the collectors of the several ports copies of all certificates of registry of vessels granted by them; also duplicates of all entries on the collector's records showing a change in the master or name of a vessel. (R. S., §§ 4176, 4183.)

#### THE OFFICE OF THE REGISTER OF THE TREASURY.

**679.** In addition to the head of the office, before referred to, the statutes make provision for an Assistant Register of the Treasury, who is required to perform such duties as may be assigned him by the Register, and in the absence of the latter to act in his stead. (R. S., §§ 314, 315.)

**680.** Any official record, certificate, or other document, excepting warrants, bonds, and drafts, signed by the Assistant Register, has the same effect in law as if signed by the Register. (R. S., § 315.)

**681.** This office is also provided with five heads of divisions, and a force of clerks distributed to each.

The divisions into which the Register's office has been organized are as follow :

1. Division of Receipts and Expenditures.

2. Loan Division.
3. Note and Coupon Division.
4. Note and Fractional Currency Division.
5. Tonnage Division.

#### I. DIVISION OF RECEIPTS AND EXPENDITURES.

**682.** In this division all warrants are registered which are issued by the Secretary of the Treasury for the payment of civil, diplomatic, miscellaneous, internal revenue, and public-debt expenditures and repayments; also for payments and repayments of War, Navy, Pension, and Indian expenditures; also all warrants so issued for covering into the Treasury receipts of moneys from customs, lands, internal revenue, direct taxes, and miscellaneous sources.

**683.** This division also registers all drafts drawn by the Treasurer of the United States in payment of warrants issued by the Secretary for expenditures.

**684.** This division also makes entry of all accounts received after final adjustment from the accounting officers relating to civil, diplomatic, internal revenue, miscellaneous, and public-debt receipts and expenditures.

**685.** This division also furnishes to the Secretary of the Treasury certificates of balances of accounts adjusted by the accounting officers and put on file in the Register's office.

**686.** It also furnishes for the finance report of the Secretary of the Treasury the itemized report of the receipts and expenditures of the Government for each fiscal year.

It also has charge of the arrangement of the files of the office.

#### II. THE LOAN DIVISION.

**687.** This division has charge of the books containing the accounts of bonds issued and the accounts kept with

parties owning registered bonds. It has charge also of the issue and entry of all United States bonds.

**688.** It also makes up the quarterly and annual schedules of persons holding registered bonds to whom interest is due. These schedules, at the times of the quarterly or semi-annual payments of interest on the bonded debt, are placed in the hands of the Treasurer, or Assistant Treasurers, or depositaries at the places where the interest is payable; and persons entitled to payment of the amounts stated thereon against their names receive their interest on call, upon being properly identified.

**689.** As is generally well understood, the bonds of the United States are divided into coupon and registered bonds, the distinction being, that coupon bonds are transferable from hand to hand by delivery and are payable to the bearer, while registered bonds are made payable to the person whose name is inserted in the body of the bond, and are only transferable by an assignment on the back and by an entry of transfer on the books of the Register of the Treasury. In other words, the owners of coupon bonds are only known by their possession of the bonds, while the holders of the registered bonds are known by the register of their names on the books of the department.

**690.** It is among the duties of the Loan Division of the Register's office to transfer, on proper authority, the ownership of the registered bonds from one person to another, by making the proper entries on the books and by issuing a new bond, on the surrender of the old one, in the name of the transferee. In order to effect this transfer there is a blank form of assignment on the back of the bond, which should be filled in with the name of the assignee and properly signed and acknowledged before competent authority by the assignor. The new holder of the bond should now send it to the Register of the Treasury, with a letter giving



explicit directions as to the denomination of the certificate or certificates he desires to be issued to him in exchange, his full name to which he desires the transfer made on the books, and indicating the United States depository by whom he desires the interest paid.

**691.** Upon the receipt of such bond and directions it becomes the duty of the Loan Division to cancel such bond and to issue a new one of the same loan or series in the name of the assignee, and at the same time to place the name of the latter on the books, the name of the former holder being cancelled. Upon this being done the new bond is transmitted to the owner according to the directions previously given by him.

**692.** This division also, among its other duties, converts coupon bonds, when desired, into registered bonds of the same issue or series. In order to effect this the owner should send his bond to the Secretary of the Treasury, with directions explicitly as in the case of a desired transfer, as mentioned above. The coupon bond is cancelled in this division, and a registered bond is issued in the name of the party who desires the conversion, and the name is placed in the books in like manner.

### III. THE NOTE AND COUPON DIVISION.

**693.** This division is charged with the assorting, arranging, counting, and registering of interest-bearing Treasury notes, and coupons of interest-bearing bonds which have been paid by the Treasurer and Assistant Treasurers of the United States. In addition to this, all redeemed and exchanged bonds are examined, registered, and filed by this division.

**694.** The notes which have been redeemed are received in the Treasurer's office, where they are carefully counted, cut in halves, and tied in packages properly marked. The

upper halves are sent to the Loan Division of the Register's office, while the lower halves go to the Loan branch of the office of the Secretary of the Treasury. In the Register's Loan Division the upper halves are carefully counted and arranged according to their letters A, B, C, D, and again counted in their respective letters; then arranged numerically, each note according to its number and denomination; after which they are registered and then delivered to a committee which is generally composed, by appointment of the Secretary of the Treasury, of a member from each of several bureaus,—it may be from the offices of the Secretary, the Register, and the Treasurer, or from two of these offices, with the addition of a gentleman not in the employment of the Government. This committee makes a final examination previous to the entire destruction of the mass intrusted to it.

**695.** This division receives also cancelled seven-thirty notes, which are arranged according to their series and denominations; then according to their numbers; then counted, and entered upon the records of the office according to their series, numbers, and denominations. After this they are deposited in the files room.

**696.** This division also receives the paid coupons of United States bonds, which are first assorted with regard to their respective loans, series, and denominations. After this they are carefully counted, in order to verify the schedule which accompanies them; then they are arranged numerically, recounted, and entered upon the record according to their numbers, denominations, series, and loans, and then deposited on file in the files room of the office.

**697.** The redeemed and exchanged bonds, having been previously cancelled, are received by this division from the Loan Division of the Register's office, and are arranged, counted, and registered. Their registration is compared

with the records of the Loan branch of the Secretary's and Register's offices, and if found correct the bonds are delivered to a committee, representing the offices of the Secretary, Treasurer, and Register, for destruction. Schedules containing a complete description of each security are made out in duplicate, one of which is delivered to the committee, and the other retained in the Register's office.

• **698.** The record of this division contains the evidence by which error, mistake, or fraud in the issue, redemption, or exchange of the national securities, or in the payment of their interest, may be readily detected; for it contains a pertinent description of each bond redeemed or exchanged, and of each coupon that has been paid.

#### IV. THE NOTE AND FRACTIONAL CURRENCY DIVISION.

**699.** In this division the redeemed fractional currency, United States notes, and the national-bank notes of such banks as have suspended business and settled their accounts with the Treasurer are examined, counted, and destroyed.

**700.** The process is somewhat similar to that in the Note and Coupon Division, before described, as regards interest-bearing notes. The fractional and other notes are cut in halves in the Treasurer's office, where they have been redeemed or received from the various sub-Treasuries. The upper halves of the United States and national-bank notes, and the right-hand halves of the fractional currency, are received from the Treasurer's office by this division, the remaining halves being sent to the Loan and Currency Division of the Secretary's office.

**701.** These upper and right-hand halves are carefully examined, arranged, counted, and put up in packages by this division of the Register's office.

**702.** The count previously made and scheduled in the Treasurer's office is verified, and a complete record is made.

They, together with the remaining halves which have been arranged, counted, &c., in the Secretary's office, are subsequently destroyed, by maceration, under the supervision of a committee who witness the process and certify to the result.

**703.** Besides these redeemed notes and currency, this division receives notes and securities prepared for issue which have been mutilated or defaced in the process of manufacture, or that have not been carried into the cash account of the Treasurer, and destroys the same, under similar checks and safeguards as those before described.

#### V. THE TONNAGE DIVISION.

**704.** In this division the title is recorded of property in ships and vessels nationalized by the United States. For this purpose all reports of collectors of customs of the registry of vessels in their respective districts, together with copies of the certificates of registry granted, are received and entered; also all reports or returns showing a change of name of vessels or of their masters. It receives also all statistical information from the numerous ports touching the merchant marine of the country; all information regarding the vessels engaged in foreign trade, coasting trade, and fisheries; concerning all steam vessels, sailing vessels, &c.; also as to vessels built, lost at sea, abandoned, or decayed. This and other information is reduced to tabular form upon the records, so that this division is enabled to show the total tonnage of vessels in the carrying trade, distinguishing between the foreign and coastwise trade and fisheries; also the increase or decrease of the tonnage of American vessels.

## CHAPTER XVII.

## THE TREASURER OF THE UNITED STATES.

**705.** The office of Treasurer of the United States originated in the act establishing the Treasury Department, passed September 2, 1789.

**706.** The general duties of this officer are to receive and keep the moneys of the United States, and to disburse the same upon warrants drawn by the Secretary of the Treasury, countersigned by the First Comptroller and recorded by the Register of the Treasury. In the performance of these duties he is required to take receipts for all moneys paid by him, and to give receipts for all moneys received by him, the latter to be indorsed upon warrants signed by the Secretary of the Treasury, without which warrant so signed no acknowledgment for money received into the public treasury can be valid. (R. S., § 305.)

**707.** He is required to render his accounts to the First Comptroller quarterly, or oftener if required, and to transmit copies thereof when settled to the Secretary of the Treasury; also to submit at any time the moneys in his hands to the Comptroller or the Secretary of the Treasury for inspection. (R. S., § 305.)

**708.** At the termination of each fiscal year all moneys represented by certificates, drafts, or checks issued by the Treasurer, or any disbursing officer of the Government on the Treasurer, or any Assistant Treasurer or designated depository, to facilitate the payment of warrants or the liquidation of debts due from the United States, which warrants, &c., shall be represented on the books of either of said

officers as standing to the credit of any disbursing officer, and shall have remained for three years or more outstanding, unsatisfied and unpaid, are required to be deposited by the Treasurer, to be covered in the Treasury by warrants, and to be carried to the credit of the parties in whose favor such certificates, drafts, or checks were respectively issued, or to the persons who are entitled to receive pay therefor, and into an appropriation account to be denominated "outstanding liabilities." (R. S., § 306.)

**709.** The Treasurer of the United States, as well as each Assistant Treasurer and designated depository, is required, at the close of business on every 30th day of June, to report to the Secretary of the Treasury the condition of every account of disbursing officers, except in the cases mentioned in the section preceding, which shall have remained unchanged, or which shall not have been increased by any new deposit, nor decreased by any draft thereon, for the space of three years, on the books of his office; also to state in such report the name of each depositor, with his official designation, the total amount on deposit to his credit, and the dates respectively of the last credit and the last debit made to each account. (R. S., § 310.)

**710.** The Treasurer is required to lay before the Senate and House of Representatives, on the third day of each session of Congress, fair and accurate copies of all accounts by him from time to time rendered to and settled by the First Comptroller; also a true and perfect account of the state of the Treasury. (R. S., § 311.)

**711.** He is prohibited by law from being concerned or interested in carrying on the business of trade or commerce, or in any sea vessel in whole or in part, or in any public lands or public property, or in the purchase or disposal of any public securities of any State, or of the United States; also from taking or applying to his own use any

emolument or gain for negotiating or transacting any business in the Treasury Department other than the law allows. (R. S., § 243.)

**712.** All public moneys paid to any depositary are subject to the draft of the Treasurer, drawn agreeably to appropriations made by law. (R. S., § 3593.)

**713.** The Treasurer, besides all Assistant Treasurers and other officers, is required to keep safely, without loaning, using, depositing in banks, or exchanging for other funds than as specially allowed by law, all the public moneys collected by him, or otherwise at any time placed in his possession and custody, till the same are ordered, by the proper department or officer, to be transferred or paid out; and when such orders for transfer or payment are received, to faithfully and promptly make the same as directed; and to do and perform all other duties, as fiscal agent of the Government, which may be imposed by any law, or by any regulation of the Treasury Department made in conformity to law. (R. S., § 3639.)

**714.** When the circulating notes of any national banking association are presented to the Treasurer of the United States for redemption, in sums of one thousand dollars or any multiple thereof, that officer is required to redeem the same in United States notes. It is his duty thereupon to charge such redeemed notes to the respective associations issuing them, and to notify the associations severally on the first of each month, or oftener at his discretion, of the amount of such redemption, so that such association may deposit with him a sum in United States notes equal to the amount of its circulating notes so redeemed. He is also required to receive all worn, defaced, and mutilated national-bank notes from Assistant Treasurers and designated depositaries for redemption as aforesaid, and on being redeemed to forward the same to the Comptroller of the

Currency to be destroyed as provided by law, and that new notes may be supplied by that officer to the particular bank of issue in place thereof.

He is required to forward the redeemed notes fit for use, when the redemption has been reimbursed, to the respective banks by which they were issued. (Act June 20, 1874, Stats. 18, p. 125.)

**715.** It is made his duty, as well as of the Assistant Treasurers and depositaries, to assort for redemption the notes of such national banks which, according to notice received from the Comptroller of the Currency, have failed or gone into voluntary liquidation. (Id.)

**716.** The Treasurer of the United States is made by law the custodian of all stock, bonds, or other securities or evidences of indebtedness recently held by the Secretary of the Interior in trust for the benefit of certain Indian tribes. Accordingly, it devolves upon him to collect all interest falling due on the same, to deposit such interest in the Treasury, and to issue certificates of deposit therefor in favor of the Secretary of the Interior, as trustee of various Indian tribes. He is also made the custodian of all bonds and stock which may be purchased for the benefit of any Indian tribe or tribes; and he is empowered to purchase and sell bonds and stocks authorized by treaty stipulations or by acts of Congress, when requested so to do by the Secretary of the Interior. (Act June 10, 1876, Stats. 19, p. 58.)

**717.** For the office of the Treasurer of the United States there are provided, as his principal subordinates, the following, viz.:

1. An Assistant Treasurer.
2. A Cashier.
3. An Assistant Cashier.
4. A Chief Clerk.



5. Five Chiefs of Divisions.
6. Two Tellers.
7. Two Assistant Tellers.
8. One Principal Book-keeper.
9. One Assistant Principal Book-keeper.

There is also provided a National Currency Redemption Division, with a head denominated Superintendent, two principal tellers, and a principal book-keeper; also a Loan Division, with its separate force of clerks of the several classes.

**718.** The Assistant Treasurer may, with the consent of the Secretary of the Treasury, be designated by the Treasurer to act in the place of and discharge all the duties of the Treasurer of the United States. (R. S., § 304.)

#### I. THE CASHIER.

**719.** This officer has charge of that branch of the Treasurer's office which receives moneys deposited on account of the United States, those placed to the credit of disbursing officers of the Government, funds deposited on account of the Post Office Department, the District of Columbia, and the Freedmen's Savings and Trust Company. Disbursing officers are required by law to deposit all public moneys intrusted to them for disbursement with the Treasurer or some Assistant Treasurer of the United States, and to draw for the same only as it may be required for payments to be made by them in pursuance of law. In places where there is no Treasurer or Assistant, the Secretary of the Treasury may authorize such funds to be kept in some other manner. Accordingly, those disbursing officers who deposit with the Treasurer at Washington have their individual deposit accounts with him as with a bank, upon whom they draw their individual checks as disbursing officer. These checks are paid in the Cash-

ier's Division, or cash room of the Treasury, as it is popularly known. The Cashier also pays Treasury drafts and Postmaster-General's warrants made payable at Washington; also checks drawn by the Commissioners of the District of Columbia and by the Commissioners of the Freedmen's Savings and Trust Company, both of these institutions being obliged by law to keep their funds on deposit with the Treasurer of the United States. He also pays such interest on the public debt as is payable at Washington, and redeems old demand five per cent. and compound interest notes. He forwards by express moneys in payment of United States fractional currency and national bank notes which have been redeemed or cancelled. He receives, counts, and redeems minor coins, keeps the general account of the issues and redemptions of coin and currency certificates, the account of the deposits and destructions of notes of national banks which have failed, gone into liquidation, or have reduced their circulation. He receives and receipts for United States notes held in reserve, prepares checks for the transfers of funds from one depository to another, examines and settles the Treasurer's transfer accounts with the Assistant Treasurers, and makes up the pass-books of disbursing officers having deposit accounts with the Treasurer. In these duties he has the assistance of the Assistant Cashier, the two Tellers, two Assistant Tellers, and the several clerks detailed, all constituting the Cashier's Division.

## II. THE CHIEF CLERK.

**720.** This officer's general duties are of a supervisory character. He attends to the routine of the business of the office and the conduct and labors of the other clerks. His special duty is to receive, record, and distribute the mail, to distribute the business of the office to the several

divisions, and to keep the files and records. He has charge of the pay-rolls and record of the employees, and of the disbursement of their monthly pay.

This office is further organized by the establishment of the following divisions, to which are distributed the clerks assigned by law to the bureau :

1. The Division of Issues.
2. The Redemption Division.
3. The Division of Accounts.
4. The Division of Loans.
5. The Division of National Banks.
6. The National Bank Redemption Agency.

#### I. THE DIVISION OF ISSUES.

**721.** This division receives from the Bureau of Engraving and Printing, and counts and seals preparatory to use by the Cashier or to shipment by express, United States legal-tender notes for the reserve fund kept on hand by the Treasury in order to replace defaced and mutilated notes of the same character which are from time to time redeemed and retired from circulation. The division also receives from that bureau, for use as required, United States gold notes and currency certificates of deposit. It also counts and examines moneys deposited by Government officers and received by express as a transfer of funds from United States Assistant Treasurers and United States depositories. It counts and puts up silver and minor coins in convenient packages for disbursement in the cash room. It also counts, assorts, cancels, and delivers for destruction, to the Comptroller of the Currency, notes of national banks which have failed in business, gone into liquidation, or have reduced their circulation.

## II. THE REDEMPTION DIVISION.

**722.** This division receives, counts, and prepares for destruction United States notes and fractional currency, mutilated, defaced, or otherwise unfit for circulation. These are carefully put together after being assorted and cut in halves. The packages containing one set of halves are sent to the proper divisions of the Register's office of the Treasury, and the other packages containing the remaining halves to corresponding divisions of the Secretary's office. This process is more particularly described in treating of these divisions of those offices. Thus, each of these divisions is a check upon the count made in the Treasurer's office, as well as upon each other, and the possibility of loss to the Government through either fraud or negligence is reduced to a minimum.

This division also records the redemption of certificates of indebtedness, the one and two year five per cent. notes, the five per cent. coupon notes of 1863, and the compound-interest notes.

## III. THE DIVISION OF ACCOUNTS.

**723.** This division keeps the General Treasury coin and currency accounts of all moneys received and paid by the United States; receives all warrants of the Secretary of the Treasury for the payment or receipt of money; issues and delivers drafts on the pay warrants, and covers in the Treasury all receipts as represented by the covering-in warrants. It transfers funds to or from the Treasury, sub-Treasuries, and national-bank depositaries, as public convenience or safety may require; keeps an account of the issue and redemption of United States notes, coin certificates, currency certificates, bonds, and other securities, fractional currency, silver coin, and minor coins; keeps an

account of and transfers money to or from the bullion fund of the mints. It receives back all drafts that have been paid upon proper indorsement; makes up and renders to the First Auditor the Treasurer's quarterly account, and furnishes copies of the same for both Houses of Congress. It keeps an account of all moneys received and paid for the service of the Post Office Department, issues all drafts for the payment of money on that account, and makes up and renders a quarterly account of the same to the Sixth Auditor, copies of which are also rendered to both Houses of Congress. It receives reports weekly from the Treasury, sub-Treasuries, and national-bank depositaries of balances to the credit of all United States officers and agents, for comparison with statements made by such officers and forwarded for that purpose by their several departments; makes a daily cash report to the Secretary of the Treasury, and disposes of all business pertaining to the cash accounts of the General Treasury.

#### IV. THE DIVISION OF LOANS.

**724.** This division draws quarterly checks in payment of interest on registered United States bonds of the funded loan of 1881 and 1891, also on the four per cent. consols of 1907, and transmits such checks by mail or otherwise to the payees. It also draws checks in payment of interest on registered stock of the 3-65 fifty-year loan of the District of Columbia. It computes interest and draws checks in redemption of called bonds. It receives, counts, and schedules by loans, denomination, and dates all paid coupons of United States bonds, and receives, counts, and makes a record of redeemed coin and currency certificates.

#### V. THE DIVISION OF NATIONAL BANKS.

**725.** This division has the custody of United States bonds held on deposit by the Treasurer, as provided by

law, to secure the circulation of the national banks. It has custody of similar bonds deposited by such of these banks as are designated depositaries to secure the public moneys which they are entitled to receive on deposit. It supervises the details pertaining to the deposit and withdrawal of such bonds. It collects interest on the coupon bonds so held in trust, and examines jointly with bank officers or agents the securities so deposited and held in trust, so as to assure such banks at stated periods of the safety of their bonds.

**726.** This division also collects the semi-annual duty required to be paid by national banks upon their average amounts of circulation, deposits, and capital stock, and to this end it prepares the proper blanks and collects and examines the returns made on the same.

**727.** It has custody of the Indian trust-fund bonds, and on these it also collects the interest. It has custody also of the United States bonds deposited by corporations or common carriers in lieu of personal security for transportation of unappraised dutiable merchandise and of dutiable goods in bond.

#### VI. THE NATIONAL BANK REDEMPTION AGENCY.

**728.** This division is under the charge of a Superintendent, so designated by law for the purpose of giving effect to the act of June 20, 1874, entitled "An act fixing the amount of United States notes and providing for a redistribution of the national-bank currency," &c.

**729.** The duty of this division or agency is to receive all national-bank notes presented for redemption in sums of one thousand dollars or any multiple thereof, and to redeem the same; to assort them by banks of issue, to forward the notes fit for circulation to the banks that issued them, and to deliver the notes unfit for circulation to the

Comptroller of the Currency for destruction and replacement with new notes. It also forwards the notes of banks which have failed, also notes of liquidating and reducing banks, to the Cashier of the United States Treasury. It charges the amounts of notes redeemed to the account of the five per cent. fund which the act of June 20, 1874, requires the banking associations to keep on deposit in the Treasury, to be held and used for the redemption of their circulation. It keeps the banks advised of the amounts of their notes so redeemed and of the sum standing to their credit in the five per cent. account. It likewise makes the proper assessment upon the several banks after the close of each fiscal year for their respective proportionate share of the expense of the transportation and assorting of their notes.

## CHAPTER XVIII.

### THE COMMISSIONER OF INTERNAL REVENUE.

**730.** The office of Commissioner of Internal Revenue was established as a bureau of the Treasury Department by the act of July 1, 1862, with a head called the Commissioner of Internal Revenue. Subsequently, Deputy Commissioners, as his assistants, were provided for to the number of three; but these have been reduced by successive legislation to one, which is now the number authorized. This deputy is charged with such duties in the office as may be prescribed by the Secretary of the Treasury, and he is authorized by law to act as Commissioner of Internal Revenue in case of the absence of that officer.

**731.** There is also in this office, as in other bureaus, a Chief Clerk; but he is selected by the Commissioner from among the heads of divisions.

**732.** The statutes provide for seven heads of divisions; also for a

### SOLICITOR OF INTERNAL REVENUE.

His duties relate entirely to and are performed in this bureau, although, as one of the law officers of the Government, he is placed by law under the supervision of the Attorney-General. He is actually the law officer and law adviser of the Commissioner of Internal Revenue.

The only duties of this Solicitor of which mention is made by law are those required in connection with the compromise of cases arising under the internal-revenue laws. It is declared in section 3229 of the Revised Stat-



utes, that "Whenever a compromise is made by the Commissioner in any such a case, there shall be placed on file in the office of the Commissioner the opinion of the Solicitor of Internal Revenue, with his reasons therefor."

His general duties, as assigned him, are to consider such questions of law arising in the administration of the internal-revenue system, and to make investigations in such cases, as are referred to him by the Commissioner.

**733.** The office of Internal Revenue is now organized into the following-named divisions :

1. The Division of Law.
2. The Division of Appointments, &c.
3. The Division of Accounts.
4. The Division of Distilled Spirits.
5. The Division of Assessments.
6. The Stamp Division.
7. The Division of Revenue Agents.

A general description of the business transacted in these divisions will be found immediately after the following enumeration of the duties of the Commissioner of Internal Revenue.

**734.** The Commissioner, under the direction of the Secretary of the Treasury, is invested by statute with the general superintendence of the assessment and collection of all internal-revenue taxes, embracing the preparation and distribution of all instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to such assessment and collection ; the providing of hydrometers, proper and sufficient adhesive stamps, and stamps or dies for expressing and denoting the several stamp duties or the amount of percentage duties, and the alteration, removal, and replacing of such stamps from time to time as occasion may require. He is authorized also to contract for or procure the printing of requisite forms, decisions,

and regulations, in case the Public Printer shall be unable to perform the work ; also, under such regulations as the Secretary of the Treasury may prescribe, after due public notice, to receive bids and make contracts for supplying stationery, blanks, and blank books to the collectors in the several collection districts. He is required to estimate in detail, by collection districts, the expense of assessing and collecting the internal revenue, and to submit such estimate to Congress at the commencement of each regular session. (R. S., §§ 321, 3671.)

**735.** He is authorized to prescribe the penalty in which the official bond of a collector of internal revenue shall be executed ; also the conditions of the bond which the Secretary of the Treasury may direct such collector to execute in order to renew, strengthen, or increase his official security. (R. S., § 8143.)

**736.** The certificate of the Commissioner that all reports required of any collector by law or regulations have been received, or that a satisfactory explanation has been rendered of the cause of delay, is requisite to the payment of money to such collector on account of salary or commissions. (R. S., § 8147.)

**737.** He is required to prescribe the form of oath to be taken by an inspector of tobacco and cigars, and the fees to be paid that officer by the owner or manufacturer of the articles inspected. (R. S., § 8151.)

**738.** He is authorized, when in his judgment the service requires it, to employ competent agents, not exceeding at any time thirty-five in number, to be paid such compensation as he may deem proper, not exceeding in the aggregate any appropriation made for that purpose ; and he may at his discretion assign any such agent to duty under the direction of any officer of internal revenue, or to such other special duty as he may deem necessary. (Act March 1, 1879.)

**739.** He is authorized to prescribe the pay, not exceeding five dollars per day, of internal-revenue storekeepers appointed by the Secretary of the Treasury, and to permit any of such storekeepers to engage in other business while in the service of the United States; also to approve the official bonds required to be given by such officers for the faithful discharge of their duties. He is required also to assign one or more of such officers to each bonded or distillery warehouse established by law, and he may transfer any storekeeper from one warehouse to another. (R. S., §§ 3153, 3154.)

**740.** His approval of the official bonds of such internal-revenue gaugers as the Secretary of the Treasury may appoint is required, and he may demand the renewal or strengthening of any of such bonds. He is authorized also to prescribe the fees of such officers, to be determined by the quantity of liquors gauged. (R. S., §§ 3156, 3157.)

**741.** Upon the recommendation of the Commissioner, supervisors of internal revenue are assigned by the Secretary of the Treasury to duty in any part of the United States, and are transferred from place to place according to the exigency of the public service: The Commissioner may also allow and certify the compensation of such officers, not to exceed three thousand dollars a year. (R. S., §§ 3159, 3160.)

He is authorized to direct such supervisors in their duties, in order that all laws and regulations relating to the collection of internal taxes shall be faithfully complied with. (R. S., § 3163.)

**742.** He may specially authorize any officer of internal revenue to seize property subject by law to seizure, limiting such authority in respect of time, place, and kind and class of property as he may deem proper. (R. S., § 3166.)

**743.** When a collector or his deputy has listed, accord-

ing to the best information he can obtain, the property of a person who has refused or neglected to make return according to law, or who has made a false and fraudulent return, the Commissioner is required to assess the tax on such property, including the amount, if any, due for special tax, and to add, in case of a return of a false or fraudulent list or valuation, one hundred per centum to such tax. In case of a refusal or neglect, except by reason of sickness or absence, to make a list or return, or to verify the same, he is required to add fifty per centum to such tax. (R. S., § 3176.)

**744.** In case of neglect or refusal of a person required to make returns or lists of objects charged with an internal-revenue tax, to declare therein to the satisfaction of the collector whether the several rates and amounts are stated according to their values in legal tender or coined money, the Commissioner of Internal Revenue is required to assess the tax thereon, and to add thereto the amount of penalties imposed by law in case of such neglect or refusal. (R. S., § 3178.)

**745.** The Commissioner is required to make the inquiries, determinations, and assessments of all taxes and penalties imposed by the internal-revenue laws, or accruing under former laws, where such taxes have not been duly paid by stamp at the time and in the manner provided by law, and to certify a list of such assessments when made to the proper collectors respectively, who shall proceed to collect the same. If such list shall be found to be incomplete because of the omission of the name of any person liable to tax, or because of any false statement contained in any return made by such person, the Commissioner may, within fifteen months from the delivery of the list to the collector, enter on any monthly or special list the names of such persons so omitted, and also the amount of tax for

which they are liable, and certify and return such list to the collector in the manner required by law. (R. S., § 3182.)

**746.** The Commissioner of Internal Revenue is required to determine by regulation the fees and charges to be allowed in all cases of distraint and other seizures, and he is empowered to determine whether any expense incurred in making any distraint or seizure was necessary. (R. S., § 3206.)

**747.** When it has become necessary to seize and sell real estate to satisfy a tax, the Commissioner is authorized to direct a bill in chancery to be filed in a District or Circuit Court of the United States to enforce the lien of the United States. (R. S., § 3207.)

**748.** The Commissioner is invested with the charge of all real estate assigned, set off, or conveyed, by purchase or otherwise, to the United States, in payment of debts arising under internal-revenue laws, or which has become the property of the United States by forfeiture under those laws, and of all trusts or security created for the use of the United States in payment of such debts. With the approval of the Secretary of the Treasury, he may sell and dispose of such lands at public vendue, at not less than twenty days' notice. And he may, with the like approval, lease real estate so acquired, until such sale, on such terms and for such period as he may deem expedient. He may also, in case where the debt is paid for which real estate has been so conveyed or acquired, together with interest at the rate of one per centum a month, release the said real estate by deed, or otherwise convey the same to the debtor, his heirs or representatives, within two years from the date of the acquisition of the property. (R. S., § 3208 ; act March 1, 1879.)

**749.** His sanction is required for the commencement of a suit to recover taxes, or of a proceeding for the en-

forcement of a fine, penalty, or forfeiture incurred under the internal-revenue laws. (R. S., § 3214.)

**750.** It is the duty of the Commissioner, with the approval of the Secretary of the Treasury, to establish such rules for the observance of revenue officers, district attorneys, and marshals, respecting suits arising under the internal-revenue laws, in which the United States is a party, as may be deemed necessary for the just responsibility of those officers and the prompt collection of all revenues and debts due and accruing to the United States. (R. S., § 3215.)

**751.** Upon being satisfied that a collector has used due diligence with respect to lists of uncollected taxes placed in his hands for collection, the Commissioner is required to certify the fact to the First Comptroller of the Treasury, whereupon the collector may be credited, as provided, with certain of those taxes remaining uncollected. (R. S., § 3218.)

**752.** Subject to regulations of the Secretary of the Treasury, the Commissioner is authorized, on appeal to him, to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes appearing to be unjustly assessed or excessive in amount, or in any manner wrongfully collected. It is provided, however, that where a second assessment is made in a case of a return alleged to be false, there shall be no remission or refund of taxes, unless it is proved that the said return was not false or fraudulent; also that all claims for refund must be presented within two years next after the cause of action accrued.

The Commissioner is also authorized to repay to any collector or deputy the full amount of such sums of money as may be recovered against him in any court, for any taxes collected by him, with the costs and expenses of suit; also all damages and costs recovered against any assessor, assist-

an assessor, collector, deputy collector, or inspector, in any civil or criminal case against him by reason of any wrong done in the performance of his official duty. (R. S., §§ 3224, 3225.)

**752.** This cannot be maintained in court for the recovery of an internal-revenue tax or penalty claimed to have been wrongfully collected, until appeal shall have been made to the Commissioner of Internal Revenue, according to law, and his decision is had thereon: provided, if such decision is delayed more than six months from the date of the appeal, then the suit may be brought without first having a decision of the Commissioner, subject to the limitations of law. (R. S., § 3226.)

**751.** The Commissioner, with the advice and consent of the Secretary of the Treasury, is authorized to compromise any civil or criminal case arising under the internal-revenue laws, instead of commencing suit; and with such advice and consent, and on the recommendation of the Attorney-General, he may compromise any such case after suit has been commenced. But whenever a compromise is thus made there is required to be placed on file in the office of the Commissioner the opinion of the Solicitor of Internal Revenue, showing his reasons therefor, together with a statement of the amount of tax assessed, the additional tax or penalty, and the amount actually paid in accordance with the terms of the compromise. (R. S., § 3229.)

**755.** For the prevention and detection of frauds perpetrated by distillers of spirits, the Commissioner of Internal Revenue is authorized to prescribe for use such hydrometers, saccharometers, weighing and gauging instruments, or other means for ascertaining the quantity, gravity, and producing capacity of any mash, wort, or beer used, or to be used, in the production of distilled spirits, and the strength and quantity of spirits subject to tax, as he may

deem necessary; and he may prescribe rules and regulations to secure a uniform and correct system of inspection, weighing, marking, and gauging of spirits. (R. S., § 3249.)

**756.** The tax upon any distilled spirits removed from the distillery and not placed in bonded warehouse according to law may be assessed by the Commissioner upon the distiller and returned to the collector, who must thereupon demand payment, and on refusal proceed by distraint or otherwise. (R. S., § 3253.)

**757.** The Commissioner, with the approval of the Secretary of the Treasury, may exempt distillers of brandy made exclusively from apples, peaches, or grapes from any provision of law relating to the manufacture of spirits, except as to the tax thereon, when in his judgment it may seem expedient. (R. S., § 3255.)

**758.** He is required to prescribe the form of bond to be executed by distillers on commencing business and on the first of May in each succeeding year, and to entertain an appeal from a distiller against any refusal of the collector to approve such bond; also to prescribe the form of notice to be given by a distiller or rectifier of intention to carry on his business. (R. S., §§ 3259, 3260.)

**759.** His approval is necessary to the bond required to accompany a permit for the withdrawal, free from tax, of alcohol by a scientific institution or college for scientific purposes. (R. S., § 3297.)

**760.** He is required to examine the monthly returns of distillers, to the end that the proper assessment of tax may be made, according to the capacity of the distillery, to cover any deficiency in production, or any failure in accounting for spirits produced. (R. S., § 3309.)

**761.** He may prescribe the means of preventing resumption in any suspended distillery, and furnish the collector with the locks and seals required for such purpose;



and he may prescribe regulations to govern any involuntary suspension caused by unavoidable accident. (R. S., § 3310.)

**762.** He may prescribe the precautions to be used by the collector in reducing the capacity of a distillery, when such reduction is desired by the distiller. (R. S., § 3311.)

**763.** He may, under regulations prescribed by him and approved by the Secretary of the Treasury, issue tax-paid stamps to replace stamps on distilled spirits from which the stamps have been lost or destroyed by unavoidable accident. (R. S., § 3315.)

**764.** It is the duty of the Commissioner to prescribe a form of books to be kept by rectifiers and wholesale liquor dealers; also the manner of affixing, cancelling, and covering stamps for casks or packages of distilled spirits. (R. S., §§ 3318, 3322.)

**765.** He may prescribe the security, by bond, bill of lading, or otherwise, to be given in case of exportation of distilled spirits without payment of the tax; also the manner of marking such spirits, (R. S., § 3330,) and the manner of affixing and cancelling permits for the removal of fermented liquors; (R. S., § 3345;) also regulations relative to the purchasing of fermented liquors by one brewer from another. (R. S., § 3349.) He may regulate the issuing of a permit for a brewer, in case of accident, necessary repairs, or other circumstances, to conduct his business elsewhere than at his brewery for a temporary period, (R. S., § 3350,) and may make regulations for the transfer and sale of unfermented wort by one brewer to another. (R. S., § 3351.)

**766.** In case of the change of ownership of any distillery, there being at the time distilled spirits in the warehouse connected therewith belonging to the former proprietor, the Commissioner may, on the written consent of the surviving principal and sureties interested, and under regulations and on conditions in his discretion, permit the

succeeding proprietor to use the distillery warehouse, after setting apart by a secure and unbroken partition such portion as may be necessary for the storage and safe-keeping of the spirits distilled by the original proprietor, during the period allowed by law, or until the spirits are removed and the tax paid. (Act January 8, 1874, Stats. 18, p. 2.)

**767.** The Commissioner may prescribe the form of the inventory to be given by a person engaging in the manufacture of tobacco or snuff, and regulate the entry daily by a dealer of his transactions in these articles in a book to be kept for that purpose. (R. S., §§ 3358, 3360.)

**768.** He may order the destruction of any abandoned, condemned, or forfeited tobacco, snuff, or cigars which, when offered for sale, will not bring a price equal to the tax due and payable thereon. (R. S., § 3369.)

**769.** He is authorized to prescribe the security to be exacted for the exportation of manufactured tobacco, lucifer or friction matches, cigar lights, and wax tapers, and to make regulations governing the removal of such articles from the manufactory for the purposes of export. (R. S., § 3385.)

**770.** He is authorized to prescribe regulations for the production of evidence entitling claimants to a drawback on tobacco exported after the stamps have been affixed thereto, of a sum equal to the value of the stamps so affixed and destroyed before shipment to the foreign country. (R. S., § 3386.)

**771.** He may prescribe such regulations for the inspection of cigars, cheroots, and cigarettes, and for the collection of the tax thereon, as he may deem most effective for the prevention of frauds in the payment of such tax. (R. S., § 3396.)

**772.** It is his duty to prescribe the form of the return to be made by banking associations and bankers of the

monthly amount of circulation, deposits, and capital, and of the monthly amount of notes of persons and of town, city, or municipal corporations, State banks, or banking associations paid out by them, and in default of such returns to estimate the same upon the best information he can obtain. (R. S., §§ 3414, 3415.)

**773.** When an article has been sold or removed for sale by the manufacturer without the proper use of the required stamp, it is made the duty of the Commissioner of Internal Revenue, in addition to the penalties imposed by law, to estimate, within a period of two years from such sale or removal, the amount of tax which has been omitted, and to assess the amount upon the manufacturer; also to certify such assessment to the proper officer for collection. (R. S., § 3437.)

**774.** It is his duty to prescribe regulations from time to time for the ascertainment of the amount of the allowance of drawback to be made on articles entitled to such an allowance when exported, and to consider the evidence presented by claimants of the previous payment of the tax for which drawback is asked. (R. S., § 3441.)

**775.** The Commissioner, with the approval of the Secretary of the Treasury, may alter, renew, or change the form, style, and device of any stamp, mark, or label used under any provision of law relating to internal revenue; and he may prescribe instruments or other means for attaching, protecting, removing, cancelling, and obliterating such stamps. (Act March 1, 1879.)

**776.** Whenever the mode or time of assessing or collecting any tax which is imposed is not provided for by law, the Commissioner may establish the same by regulation; and he may make all regulations to this end, not otherwise provided for, as may become necessary by reason of any alteration of law in relation to internal revenue. (R. S., § 3447.)

**777.** He may, under the direction of the Secretary of the Treasury, dispose of spirits or spirituous liquors which may be forfeited under the provisions of the internal-revenue laws, unless therein otherwise provided for.

**778.** The Commissioner may authorize a collector or deputy collector to seize any goods, articles, or objects subject to tax which shall be found in the possession, custody, or control of any person for the purpose of being sold or removed by him in fraud of the internal-revenue laws or with design to avoid the payment of the tax; and when such property is liable to perish or to a great reduction of value by reason of the keeping, or cannot be kept without great expense, the owner, on application, is entitled to have it returned to him, upon giving bond in such form as may be prescribed by that officer. (R. S., §§ 3453, 3459.)

**779.** He is authorized, with the approval of the Secretary of the Treasury, to pay such sums, not exceeding in the aggregate the sum appropriated therefor, as he may deem necessary for detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws or conniving at the same, in cases where such expenses are not otherwise provided for by law. (R. S., § 3463.)

**780.** It is made his duty to estimate in detail, by collection districts, the expense of assessing and collecting internal revenue, and to submit the estimate to Congress at the commencement of each regular session. (R. S., § 3671.)

**781.** He is authorized to permit the use of a distillery warehouse by successors in business, taking care to secure a complete separation of the spirits distilled by the preceding owner. (Act March 3, 1877.)

Upon receipt of satisfactory proof he may allow for or redeem internal-revenue stamps spoiled, destroyed, ren-

dered useless, &c., under certain restrictions. (Act March 1, 1879.)

In addition to the duties here specifically enumerated, he is charged in numerous sections of the Revised Statutes with the establishment of regulations to give effect to provisions of law relating in detail to the operation of the internal-revenue system.

As to all of these he is aided by the several officers and divisions of his bureau before named. To describe the work of these divisions, we commence with—

#### I. THE DIVISION OF LAW.

**782.** This division is in charge of the Solicitor of Internal Revenue.

Its duties pertain to the prosecutions in the courts for frauds upon the internal revenue of the country, to the proper carrying on of proceedings for the condemnation of property subject to seizure, and for the recovery of fines and penalties incurred for violations of the internal-revenue laws, and of suits for taxes and of other personal actions arising under those laws. These proceedings and suits are reported by United States attorneys and marshals to the Commissioner of Internal Revenue, according to the requirements of the law, already cited. (R. S., § 3215.)

Dockets are kept in this division, and a complete record is shown of all cases reported and the steps taken in them. These dockets are similar in character to the dockets kept in the office of the Solicitor of the Treasury. From this division all instructions emanate to the United States attorneys and other officers of courts, with a view of securing the vigorous prosecution of the cases, over which the Commissioner has supervision, and the prompt collection of penalties, debts, and revenues accruing to the Government.

**783.** This division is also in charge of claims for abatement or refund of internal taxes. No suit can be maintained in any court for the recovery of any tax alleged to have been illegally assessed or collected until after appeal shall be made to the Commissioner, as provided by law, and a decision of that officer shall have been had thereon, unless the decision of the Commissioner is delayed beyond six months from the date of appeal. The questions of the illegality or of the error in assessing and collecting these taxes arise and are considered in this division on these appeals.

**784.** This division has also charge of questions relating to special taxes, documentary stamp taxes, dividend and other taxes; also of matters connected with distraints for taxes or moneys due; also of lands acquired in payment of debts due the United States under internal-revenue laws, including lands bid in for the Government under proceedings in dstraint or execution on judgments.

This division has also charge of matters relating to tobacco, snuff, and cigars, and to stamp taxes on medicines and preparations; also claims for rewards of informers, &c.

## II. THE DIVISION OF APPOINTMENTS.

**785.** This division is under the direction of the Chief Clerk. It is charged with all matters pertaining to appointments, commissions of officers, leaves of absence in the office, office discipline, assorting and disposal of the mail, registry and keeping of all letters, and with the care of the files; also with all matters relating to messengers, laborers, office stationery, printing, advertising, and with the preparation of blanks and blank books for the bureau.

## III. THE DIVISION OF ACCOUNTS.

**786.** This division is under the direction of the Deputy Commissioner. It is charged with the examination and

reference of the revenue and disbursing accounts of collectors of internal revenue, also of their estimates for funds, and of their applications for special allowances. It is charged also with all matters relating to advertisements, and the purchase of blank books, newspapers, and stationery for collectors, supervisors, revenue agents, and others. It has charge of the examination and reference of the monthly bills of those officers; also of all miscellaneous claims presented to the bureau arising under any appropriation act made for carrying into effect the internal-revenue laws, excepting claims for abatement, refund, and drawback; also of the preparation of estimates for appropriations by Congress.

#### IV. THE DIVISION OF DISTILLED SPIRITS.

**787.** This division is in charge of all matters pertaining to distilleries, distilled spirits, fermented liquors, wines, rectified spirits, gaugers' fees and instruments. It is charged with the approval of bonded warehouses, and with the assignment of storekeepers; also with matters relating to locks and seals, the registering of stills, notices and returns of distillers' reports of surveys, plans of distilleries, storekeepers' monthly reports of materials used and spirits produced, and gaugers' reports of gauging done at fruit distilleries.

In order that the least possible amount of distillery product may escape taxation, a system of oversight is maintained at every distillery. Every distillery is required to be registered, and a storekeeper is assigned to each. The duty of this storekeeper is to record the time of filling and emptying every mash tub, to weigh every pound of grain used in the mash, and to see that the law is faithfully complied with. The cistern room, where the spirits are received, is placed in the care of a gauger, who determines the exact

quantity produced and the gauge of each barrel into which the spirits are drawn. The pipes from the still to the cistern room are continuous, so that the distiller has no access to the spirits until they are gauged. Each barrel filled must be serially numbered, beginning with number one and running consecutively, without duplication. The warehouse stamp must then be affixed to the barrel, which stamp has also a serial number, showing the number of the barrel, contents in proof and wine gallons, name of gauger, and date of affixing. The barrel so marked must then be placed in the distillery warehouse on the distillery premises, where it can remain not to exceed one month without a warehouse bond, and not to exceed a year when under bond. When it is desired to withdraw any barrel of spirits, the collector furnishes, on application and after payment of the tax, a tax-paid stamp, which is filled in with the same number of package, proof and wine gallons, as appears on the warehouse stamp, and has itself another distinctive serial number, which is never duplicated. The package, now ready for market, is so fully marked, branded, and stamped as to enable any revenue officer to identify it wherever found, since no other package can exist legally with the same numbers, marks, and brands. Besides this, the distiller is required to keep a book and to record therein a full description of each package, specifying all these marks and brands and the name of the party to whom each package is sold. The purchaser is also required to keep a record of like description, stating from whom the package was purchased and the party to whom it was sold by him. A complete record is thus kept, by means of which the barrels can be traced to each wholesale dealer, and until they are dumped for rectification or reach the consumer.

788. A system alike effectual is also applied to the rectifier, who is permitted, after rectification, to place the



spirits on the market under a rectifiers' stamp. When, after purchase, he is ready to dump for rectification, he is required to make out a full description of the packages, giving the serial numbers, date of original gauge, and the name of the distiller, and to send a notice of intention to rectify to the collector, who at once details a gauger to examine and re-gauge the spirits. It is this gauger's duty, also, to see the packages emptied and the stamps destroyed, and to so certify on the face of the notice. An account is opened with each rectifier, in which he is credited with the total proof gallons of spirits dumped, and he is charged with the total proof gallons covered by rectifiers' stamps placed on spirits gauged out of his establishment. The collector is not allowed to issue rectifiers' stamps for a number of proof gallons in excess of the number reported as dumped by the rectifier and gauger. This enumeration exhibits some of the details of business to which the attention of this division is directed.

#### V. THE DIVISION OF ASSESSMENTS.

**789.** This division is charged with the preparation of the assessment lists, and with the consideration of all reports and returns, except those received from distillers, rectifiers, and brewers, affording data from which assessments may be made; also with keeping the bonded account, and with the consideration of claims for the allowance of drawback.

#### VI. THE STAMP DIVISION.

**790.** This division is charged with the supervision of the preparation, safe-keeping, issue, and redemption of stamps for distilled spirits, tobacco and cigars, fermented liquors, special taxes, documentary and proprietary stamps, and with the keeping of all accounts pertaining thereto.

This involves transactions with the express companies as to the carrying of the stamps; also the preparation, custody, and issue of steel dies for cancelling stamps.

#### VII. THE DIVISION OF REVENUE AGENTS.

**791.** This division is under charge of one of the Special Agents of Internal Revenue. The number of special agents employed in this branch of the service is thirty-five. They are distributed to convenient points through the country, and their duties are to detect and prevent fraud upon the internal revenue. To this end they visit all distilleries, breweries, and tobacco factories in their respective districts, and see that all officers of the internal revenue diligently and faithfully perform their duties and that the laws are strictly enforced. They make examinations of collectors' offices when ordered to do so, and assist in the administration of the internal-revenue laws so far as to point out what should be done and what should be omitted. They travel from point to point in their districts for the purpose of the detection of all fraudulent practices relating to the internal revenue, and are expected to report to the Commissioner all such practices coming under their observation, as well as all dereliction of duty on the part of internal-revenue officers or of persons liable to pay internal-revenue taxes.

The Division of Special Agents makes the assignment of these agents to particular districts or to special duty, as occasion may require. It makes a cursory examination of their accounts for compensation and travelling expenses, and refers the same for payment. It receives their periodical and special reports of operations, examines the same, and makes the proper reference of the same, or of any subject or suggestion therein contained, for proper action, and, in a word, exercises a general supervision over the force.

## CHAPTER XIX.

## THE COMPTROLLER OF THE CURRENCY.

**792.** The office of the Comptroller of the Currency was established as a bureau of the Treasury Department by the national banking act of June 3, 1864, and was charged with the execution of all laws relating to the issue and regulation of a national currency. It has a seal with an appropriate device, an impression of which, with a description thereof and a certificate of the approval of the Secretary of the Treasury, are required to be placed on file in the office of the Secretary of State.

**793.** The head of this office is the Comptroller of the Currency. He is assisted by a deputy, who has the power and performs the functions and duties of the Comptroller in case of a vacancy in the office or during the absence or inability of the head of the bureau. The deputy is required to give an official bond in the penalty of fifty thousand dollars, and he is prohibited by law from being directly or indirectly interested in any association issuing national currency. The office is provided also by statute with four chiefs of divisions, whose duties are assigned them by the Comptroller.

**794.** The Comptroller of the Currency is charged, under the general direction of the Secretary of the Treasury, with the execution of all laws passed by Congress relating to the issue and regulation of a national currency secured by United States bonds. This officer holds for the term of five years, and is required to give bond in the penalty of one hundred thousand dollars, conditioned for the

faithful discharge of his duties. He is prohibited by law from being directly or indirectly interested in any association issuing national currency.

**795.** He is required to make an annual report to Congress, at the commencement of each session, embracing—

A summary of the state and condition of every association from which reports have been received the preceding year, at the several dates to which said reports refer, with an abstract of the whole amount of banking capital returned by them, of the whole amount of their debts and liabilities, the amount of circulating notes outstanding, and the total amount of means and resources, specifying the amount of lawful money held by them at the times of their several returns, and such other information in relation to such associations as in his judgment may be useful.

A statement of the associations whose business has been closed during the year, with the amount of their circulation redeemed and the amount outstanding.

Any suggestions he may have to make of amendment to the laws relative to banking, by which the system may be improved, and the security of the holders of its notes and other creditors may be increased.

A statement exhibiting under appropriate heads the resources, liabilities, and condition of the banks, banking companies, and savings banks organized under the laws of the several States and Territories.

A statement of the names and compensation of the clerks employed by him, and the whole amount of the expenses of the Banking Department during the year. (R. S., § 333.)

**796.** Every certificate, assignment, and conveyance executed by the Comptroller of the Currency in pursuance of law, and sealed with the seal of his office, is admissible in evidence in all places and courts; and all copies of

papers in his office, certified by him and authenticated by the said seal, are likewise entitled to be received in all cases equally with the originals. (R. S., § 884.)

**797.** Copies of the organization certificate of any national banking association, duly certified by the Comptroller of the Currency and authenticated by his seal of office, are also evidence in all courts and places within the jurisdiction of the United States of the existence of the association, and of every matter which could be proved by the production of the original certificate. (R. S., § 885.)

It is the duty of the Comptroller of the Currency to receive and preserve on file in his office articles of association entered into by persons united for the purpose of forming a banking association under the national-bank law; also the certificate of organization of such association, specifying the particulars prescribed by the statute,—among others, the name assumed by such association, which is made by law subject to his approval; also the oath required to be taken by each director. (R. S., §§ 5133, 5134, 5135, 5147.)

**798.** And no bank can legally transact any business, except that incidental to its organization, until it has been authorized by the Comptroller to commence the business of banking.

The payment of each installment of stock made after such authority is given must be certified to the Comptroller under oath of the president or cashier of the association. (R. S., §§ 5136, 5140.)

**799.** He is required to determine the maximum of increase of capital stock of any association formed under the law, to be provided for in the articles of association. His certificate of such increase, specifying the amount, and his approval thereof, also that it has been duly paid in, is necessary to the validity of such increase of capital stock. (R. S., § 5142.)

**800.** His approval is necessary also to a reduction of the capital stock of any association made in accordance with law authorizing such a reduction. (R. S., § 5143.)

**801.** The Comptroller of the Currency, or some person of his appointing, is required to give a receipt to any banking association for the United States bonds transferred to the Treasurer of the United States by such association, as required by law, for the security of its circulating notes, which receipt must state that such bonds are held in trust for the association and as security for the redemption and payment of any circulating notes that have been or may be delivered to such association. And his countersign is necessary to the validity of any assignment or transfer of any of such bonds by the Treasurer of the United States. (R. S., § 5162.)

**802.** He is required to keep in his office a book for entry therein, immediately upon countersigning it, every transfer or assignment by the Treasurer of any bonds belonging to a national banking association presented for his signature, and to state in such entry the name of the association from whose accounts the transfer is made, the name of the party to whom it is made, and the par value of the bonds transferred. He is required also, immediately upon countersigning as aforesaid and on making such entry, to advise, by mail, the association from whose accounts the transfer is made of the kind and numerical designation of the bonds, and the amount thereof transferred. (R. S., §§ 5163, 5164.)

**803.** He is given access by law, at all times, to the bonds on deposit with the Treasurer, in order that he may ascertain their amount and condition.

**804.** He and the Treasurer have access, likewise by law, during office hours, to each others' books for the purpose of ascertaining the correctness of any transfer or as-

signment of the bonds referred to, and of any entries of the same. (R. S., § 5165.)

**805.** He is required to give to any national banking association having bonds deposited as aforesaid powers of attorney to receive and appropriate to its own use the interest on the bonds so deposited, such powers to become inoperative when such association fails to redeem its circulating notes. He may, when such bonds become depreciated below the amount of circulation issued for the same, demand and receive the amount of such depreciation in other United States bonds at cash value, or in money, from the association, to be deposited with the Treasurer as long as such depreciation continues.

He may, upon terms prescribed by the Secretary of the Treasury, permit an exchange to be made, on the part of any association, of any of the bonds deposited with the Treasurer for other bonds of the United States authorized to be received as security for circulating notes, if he is of opinion that it may be done without prejudice to the interests of the United States; and he may direct the return of any bonds to the association which deposited the same, in sums of not less than one thousand dollars, upon the surrender to him and the cancellation of a proportionate amount of such circulating notes; provided that the remaining bonds are equal to the amount required for the circulating notes not surrendered, and that the amount of bonds is not diminished below the amount required by law to be kept on deposit, and that there has been no failure by the association to redeem its circulating notes, nor any other violation by it of the provisions of the banking law. (R. S., § 5167.)

**806.** Whenever an association has complied with all the provisions of the banking law required before it is authorized to commence business, the Comptroller of the

Currency is required to examine into the condition of such association, to ascertain especially the amount of money paid in on account of capital, the name and place of residence of each of its directors, and the amount of the capital stock of which each is the owner in good faith, and generally whether such association has complied with all the provisions of law. And he is directed to require from any association a statement, attested by the oaths of a majority of the directors, and by the president or cashier, of all the facts necessary to enable him to determine whether the association is lawfully entitled to commence the business of banking. If it appears that such association is so lawfully entitled, the Comptroller is required to give it a certificate, under his hand and official seal, to that effect. But he may withhold such certificate whenever he has reason to suppose that the shareholders have formed such association for any other than the legitimate objects contemplated by the banking law. (R. S., § 5168, 5169.)

**807.** The Comptroller of the Currency is required, on a deposit of bonds as prescribed by law, to issue to the association making such deposit circulating notes of different denominations, in blank, registered and countersigned as provided by law, equal in amount to ninety per centum of the current market value of the United States bonds so deposited, but not exceeding ninety per centum of the par value thereof, if bearing interest at not less than five per centum per annum; provided that the amount of circulating notes to be furnished to each association shall be in proportion to its paid-up capital, viz.:

To each association whose capital does not exceed five hundred thousand dollars, ninety per centum of such capital.

To each whose capital exceeds five hundred thousand dollars but does not exceed one million dollars, eighty per centum of such capital.



To each whose capital exceeds one million of dollars but does not exceed three millions of dollars, seventy-five per centum of such capital.

To each whose capital exceeds three millions of dollars, sixty per centum of such capital. (R. S., § 5171.)

**808.** It is his duty to furnish suitable notes for circulation, and, under the direction of the Secretary of the Treasury, to cause plates and dies to be engraved in the best manner to guard against counterfeiting and fraudulent alteration, and to have printed therefrom and numbered such quantity of circulating notes, in blank, of the denominations of one, two, three, five, ten, twenty, fifty, one hundred, five hundred, and one thousand dollars, as may be required to supply the associations entitled to receive the same. It is provided that such notes shall express upon their face that they are secured by United States bonds deposited with the Treasurer of the United States; that they shall bear the written or engraved signature of the Treasurer and Register, and the imprint of the seal of the Treasury; also that they shall express upon their face the promise of the association receiving the same to pay on demand, and shall also bear such devices and other statements, and shall be in such form, as the Secretary of the Treasury shall by regulation direct. The plates and dies remain by law under the control and direction of the Comptroller of the Currency, who is required to cause the same to be examined each year, and to place on file in his office annually a correct list of the same. He is required to make regulations, subject to the approval of the Secretary of the Treasury, for the destruction of such of the material as shall have been used in the printing of the notes of associations in liquidation, or which have closed business. (R. S., §§ 5172, 5173, 5174.)

**809.** He is required, under the direction of the Sec-

retary of the Treasury, to make a statement showing the amount of circulation in each State and Territory.

**§10.** By act of January 14, 1875, (Stats. 18, p. 296,) providing for the resumption of specie payments, the previous provisions of law limiting the aggregate of the issue of national-bank notes were repealed.

**§11.** It is the duty of the Comptroller of the Currency to receive worn-out or mutilated circulating notes issued by any banking association, and also, on due proof of the destruction of any such circulating notes, to deliver in place thereof to the association other blank notes to an equal amount. Such worn-out or mutilated notes are to be destroyed, by maceration, in accordance with regulations to be prescribed by him, as well as all circulating notes which shall have been paid or surrendered to be cancelled. He is required to make a certificate of such destruction, signed by the parties appointed to destroy the notes, in a book in his office, and to forward a duplicate of such certificate to the association whose notes have been thus cancelled. (R. S., § 5184.)

**§12.** He is empowered to issue gold notes to associations formed for the purpose of issuing such notes. These notes, which may not be issued in any denomination less than five dollars, are to express on their face that they are payable in gold. Such association must have previously deposited United States bonds as required by other associations, in order to entitle it to circulating notes to an amount not exceeding eighty per centum of the deposit thus made for their security. (R. S., § 5185.)

**§13.** He is required to notify any association to make good its legal money reserve in United States notes, when he shall have ascertained that the reserve of such association is below the amount required by law; and on failure of such association to make good its reserve within thirty

days, he may proceed, with the approval of the Secretary of the Treasury, to appoint a receiver to wind up its affairs, as provided by law in other cases. (R. S., § 5191.)

**§14.** He is required to give public notice of the association in the city of New York selected by any association of certain cities named in section 5191 of the Revised Statutes, and of the association selected in either of the cities so named by an association not organized in those cities, for the purpose, as required by law, of redeeming its circulation at par. And he is empowered, upon receiving satisfactory evidence of the failure of any association either to make the selection or to redeem its notes, to appoint a receiver thereof. (R. S., § 5195.)

**§15.** He is also authorized to enforce payment of a deficiency in the capital stock of any association, and failing in that, to notify the Treasurer of the United States to withhold from the bank the interest payable on its bonds deposited. And in case of failure of such association, for the space of three months after receiving notice, to pay up its capital stock or to go into liquidation as provided by law, the Comptroller may appoint a receiver to close the business thereof. (R. S., § 5205.)

**§16.** He may demand special reports from any association when in his judgment the same are required to afford full knowledge of its condition, and he may levy the statutory penalty for failure to render these and the other reports required by law. (R. S., §§ 5211, 5213.)

**§17.** In case a national bank which has determined to go into liquidation as provided by law fails to make the deposit of lawful money with the United States Treasurer, as required, for the redemption of its outstanding circulation and to take up its bonds, for thirty days after the time specified, the Comptroller of the Currency is empowered to sell the bonds so pledged for such circulation at public

auction in the city of New York, and, after providing for the redemption and cancellation of said circulation and the expenses of sale, to pay over the balance remaining to the bank or its legal representatives. (Act February 18, 1875 ; R. S., § 5224.)

He may also, upon receiving notice of the failure of any association to redeem any of its circulating notes, and with the concurrence of the Secretary of the Treasury, appoint a special agent, of whose appointment immediate notice shall be given to such association, who shall proceed to ascertain whether it has so refused, and report to the Comptroller. Upon the Comptroller being satisfied of the fact, he is required, within thirty days, to declare the bonds deposited by the association forfeited to the United States. (R. S., § 5227.)

**§18.** Immediately thereafter he is required to give notice, in such manner as the Secretary of the Treasury shall direct, to the holders of the circulating notes of such association to present them for payment at the Treasury ; whereupon the Comptroller may in his discretion cancel an amount of bonds pledged by such association equal at current market rates, not exceeding par, to the notes paid. (R. S., § 5229.)

**§19.** He may, however, instead of cancelling its bonds, cause so much of them as may be necessary to be sold at public auction in the city of New York, after giving thirty days' notice to the association. (R. S., § 5230.) Or he may sell any of such bonds under the same circumstances at private sale, if he deems it to the interest of the United States. (R. S., § 5231.)

**§20.** Upon being satisfied of the failure of any association to redeem its circulating notes as before specified, the Comptroller of the Currency may forthwith appoint a receiver, and require of him proper bond and security for

the performance of his duties. Such receiver is subject to the direction of the Comptroller. Upon making such appointment he must cause notice to be given of the fact, by newspaper advertisement for three consecutive months, calling on all persons who have claims against the association to present them and to make legal proof thereof. (R. S., §§ 5234, 5235.)

**821.** He is required from time to time, in such a case, after full provision has been made for refunding to the United States any deficiency in redeeming the notes of such association, to make a ratable dividend of any money paid over to him by the receiver on all claims that have been proved to his satisfaction or adjudicated in court, and to transfer the remainder of the property and proceeds, if any, under certain conditions prescribed by law, to such agent as the shareholders of the association, called together on public notice by the Comptroller, may appoint, in proportion to the stock respectively held by them. (R. S., § 5236, act June 30, 1876.)

**822.** The Comptroller may institute suit in his own name in any proper United States court to determine whether the directors of any association have knowingly violated, or permitted any officers, agents, or servants of the association to violate, the provisions of the national banking law, when the charge has been made; and this adjudication is required to be had before the association shall be declared dissolved under the statute denouncing, in case of such a violation of law, the forfeiture of the rights, privileges, and franchises of such association. (R. S., § 5239.)

**823.** When such an association is so dissolved, or when any creditor shall have obtained a judgment against it in any court of record and has made application stating that such judgment has remained unpaid for thirty days, or

whenever the Comptroller shall become satisfied of the insolvency of any association, he may, after due examination of its affairs, appoint a receiver to close up the same and to enforce the personal liability of the shareholders. (Act June 30, 1876, Stats. 19, p. 63.)

**824.** He is required, with the approval of the Secretary of the Treasury, as often as may be necessary or proper, to appoint some suitable person or persons to make an examination of the affairs of every banking association, to whom is given power to thoroughly investigate the affairs of the association, and in doing so to examine any of the officers and agents thereof on oath, and who is required to make a full and detailed report of the condition of the association to the Comptroller. (R. S., § 5240.)

**825.** All savings banks or savings or trust companies organized under authority of any act of Congress are required to make to the Comptroller of the Currency, and to publish, all reports which national banking associations are required to make under sections 5211, 5212, and 5213 of the Revised Statutes. And all savings banks or other banks organized in the District of Columbia under any act of Congress, which shall have capital stock paid up in whole or in part, are subject to all provisions of the Revised Statutes and of all acts of Congress applicable to national banking associations, as far as the same may be applicable to such savings or other banks. (Act June 30, 1876, Stats. 19, p. 64.)

#### THE OFFICE OF THE COMPTROLLER OF THE CURRENCY.

This office is organized by the designation of four divisions, corresponding to the number of chiefs of divisions authorized by law, viz.:

1. Division of Organization.
2. Division of Issue.
3. Division of Reports.
4. Division of Redemption.

## I. THE DIVISION OF ORGANIZATION.

**826.** This division is charged with the superintendence of all matters pertaining to the organization of national banks, and the filing and preservation of the papers connected therewith; also with all correspondence relative to such organization. The statutes of the United States provide as to the manner in which a national banking association shall be formed, what articles of association are to be entered into by the persons, not less than five, who intend to organize such an association, and how such articles shall be executed and attested. The law also declares the nature of the organization certificate; that it shall contain a statement of the following particulars, viz.: The name assumed by the association, which name is subject to the approval of the Comptroller of the Currency; the name of the place where its business is to be carried on; the amount of the capital stock, and the number of shares into which the same is to be divided; the names and places of residence of the shareholders, with the number of shares held by each; also that such certificate shall state that the same is made to enable such persons to avail themselves of the advantages of the laws authorizing the establishment of such associations. Such certificate must be properly acknowledged before a judge of a court of record or a notary public under seal, and transmitted to the Comptroller of the Currency, who is required to record the same and to carefully preserve it on file in his office. Upon duly filing these articles of association and the certificate just referred to the association becomes a body corporate, with certain specified powers given by the statutes, and on receiving authority from the Comptroller of the Currency it may commence the business of banking, under the limitations prescribed by law.

The authority thus given by the Comptroller is to be exercised after a careful examination as to the condition of the association, as to whether an amount equal to at least one-half of the capital stock has been paid in, and generally whether the association has complied with all the provisions of law entitling it to engage in business. To this end he may require a statement under oath of a majority of the directors, and of the president or cashier, of all the facts necessary to enable him to determine. And he may, upon being satisfied of a full compliance with the provisions of law, issue to the association a certificate under his hand and official seal authorizing it to commence business as aforesaid.

The oath of office which each director is required to take and subscribe must also be transmitted to the Comptroller of the Currency and filed in his office ; and likewise on the first of July of each year a copy of the list of shareholders of the bank, containing information of the residence of and the number of shares held by each.

It is incumbent on this Division of Organization to make careful examination of the papers so required to be transmitted, and to see that the provisions of the law in their execution have been fully complied with ; also to prepare the certificates of authority for the commencement of business, to require the proper execution and transmission of such papers as are required by law in connection with the organization of the association, and to keep proper records and files pertaining to the same.

## II. THE DIVISION OF ISSUE.

**§27.** This division is charged with the issue of circulating notes to the national banks, with the safe-keeping of the unsigned and unfinished notes on hand to be furnished the banks when called for, and with all business and cor-



respondence connected with the issue of the national-bank currency.

As already stated, these associations are required, in order to afford an absolute security for the notes issued to and put in circulation by them, to deposit with the Treasurer of the United States registered bonds of the United States, in trust, to an amount not less than thirty thousand dollars, and not less than one-third of the capital stock of the bank paid in. Such bonds are to be increased as the capital stock is paid up or increased. They are to be transferred to the Treasurer in trust, and so marked and receipted for by the Comptroller of the Currency, or by a clerk whom he may designate for the purpose, and are at specified times subject to inspection by the agents of the banks respectively.

Upon making this deposit of bonds, the particular bank is entitled to receive from the Comptroller of the Currency circulating notes of different denominations, in blank, registered and countersigned, and having thereon the imprint of the seal of the Treasury, in amount proportionate to the amount of its paid-up capital, but not exceeding ninety per centum of the current market value of the bonds so on deposit.

It is the duty of this Division of Issue to receive the orders of the numerous national banks for these circulating notes; also to examine as to whether the proper deposits have been made to secure the same, as to whether the other provisions of law entitling the banks to receive such notes have been fully complied with, and to cause the notes, of the proper amount and denominations, printed for the use of the particular bank to be forwarded. This division also causes circulating notes to be forwarded to supply the place of worn-out or mutilated bills destroyed in the Treasury Department, upon being notified by the Redemption Division of the redemption of the same.

It also receives from the Bureau of Engraving and Printing the national currency which has been printed in that bureau, makes a record of the same, and places it in the vault of the Comptroller's office, there to remain in safe custody until required to fill orders from the banks.

It keeps a complete record of all receipts and issues of this currency, and makes daily reports of the same, whether received, issued, retired, or on hand.

### III. THE DIVISION OF REPORTS.

**§28.** This division is charged with the receipt and care of all reports from national banks of their condition, dividends, and earnings. It also receives the reports made by the examiners which the Comptroller appoints by authority of law to look into the concerns of these banks. It also makes up a tabulation from these various reports for publication and for the information of Congress, as required by law. It also has the care of the general correspondence and files of the office, and conducts the correspondence of the office with the bank officers relative to the affairs and management of their respective associations. It is the duty of this division to require, by letter, of all institutions which may be delinquent in this respect, the reports required by law as to the condition, resources, &c., of the same. These associations are so required by law to make not less than five reports during each year, in a prescribed form and properly verified; also to report specially when called upon by the Comptroller. The regular reports are required to be published by the banks respectively in newspapers at the places where the associations are established, or in adjacent places, proof of which publication must be forwarded to the Comptroller. It supplies also all blanks for these purposes to the banks, as the same may be required.

All these matters of routine engage the laborious attention of this division, that the numerous associations may be continuously kept up to the requirements of law.

#### IV. THE REDEMPTION DIVISION.

**829.** This division is charged with the receipt and destruction of worn-out and mutilated notes; also with the safe-keeping, in a vault prepared for the purpose, of the notes sent to the office for destruction until they shall be prepared therefor, and shall have accumulated in convenient amount. These mutilated notes are received from the Treasurer of the United States, and when destroyed and redeemed a certificate of the facts is sent to the Division of Issue, through which division they are replaced by new notes, put up from the stock on hand and transmitted to the proper bank. The destruction is accomplished by maceration, in a machine constructed for the purpose, in the basement of the Treasury building. The notes are first carefully counted, having been previously counted, assorted, and registered in the Treasurer's office, and their destruction is witnessed by separate persons representing the Secretary of the Treasury, the Treasurer of the United States, the Comptroller of the Currency, and the particular bank or banks whose circulating notes are to be destroyed. These representatives are formally deputed for the purpose by these officers and the bank or banks respectively, the latter by a written and formally executed power of attorney. These persons make a record of the respective denominations of notes destroyed, together with the amount of each denomination; also a certificate of the same.

This division keeps a careful record of all these transactions, makes periodical reports of the notes destroyed, and conducts all correspondence relative thereto.

Outside of these divisions considerable labor of a mis-

cellaneous character is transacted. The receipt and care of all United States bonds received to secure circulation of the banks are intrusted to a bond clerk before they are finally deposited with the Treasurer of the United States. He is also intrusted with the exchange of one kind of bond for another when desired by a national bank, and also with the correspondence of the office relative to the business in his charge.

All correspondence relative to the affairs of insolvent national banks, and the questions arising in their settlement and the transaction of business of the receivers, is conducted under the immediate direction of the Comptroller.

## CHAPTER XX.

## THE POST OFFICE DEPARTMENT.

**830.** The establishment of this department followed that of the Treasury, and is accordingly the fourth in order of date. The act of Congress of September 22, 1789, creating it, is entitled "An act for the temporary establishment of the Post Office." A subsequent act of May 8, 1794, established at the seat of government a General Post Office, and provided for a Postmaster-General and an assistant, also for deputy postmasters at places deemed necessary by the Postmaster-General. The present organization of this department owes its existence to the recent act of June 8, 1872, entitled "An act to revise, consolidate, and amend the statutes relating to the Post Office Department."

**831.** The head of the Post Office Department is the Postmaster-General, with whom are immediately associated three Assistant Postmasters-General. The department has also a Chief Clerk, and is subdivided by law into divisions or bureaus, as follow :

1. The three offices of the Assistant Postmasters-General, each office having its Chief Clerk.
2. The Office of the Money-Order System, with its Superintendent and Chief Clerk.
3. The Office of Foreign Mails, also with its Superintendent and Chief Clerk.
4. The Dead Letter Office, with a head called Chief of Division.
5. The Office of Mail Depredations, also with a head called Chief of Division.

6. The Office of the Blank Agency, with a Superintendent, one Chief Assistant, and four Assistants.

The statutes provide also for an Assistant Attorney-General for the Post Office Department, who acts as the Solicitor for that department.

**832.** The Assistant Postmasters-General are designated by the head of the department as first, second, and third, and they are likewise assigned their special class of duties. There has also been assigned them respectively the charge or supervision of the several offices and divisions before mentioned, besides certain other divisions which have been formed in the department by the Postmaster-General. This arrangement and distribution of business will be referred to in detail in a proper place.

**833.** The post offices over which this department exercised control on the first day of December, 1878, were thirty-nine thousand six hundred and seventy-nine in number. Some conception may be formed from this statement of the vast labor demanded of the officers of the department in this connection, to say nothing of the vast business transactions of the department in connection with the money-order system and with the interchange of correspondence, embracing almost all the countries of the world and their dependencies.

**834.** In treating of this department in detail, the same arrangement is adopted as with the other departments.

First, the duties, powers, and functions of the head of the department as they are specifically set out by the statutes.

#### THE POSTMASTER-GENERAL.

**835.** The oath of office required by law to be administered to this officer is peculiar, inasmuch as it is required to be administered to all officers of the postal service as well, and is substantially different from that required by general

Under the direction of the Postmaster-General, the postal revenues and all debts due his department, when collected, must be paid into the Treasury of the United States, and duplicate certificates are to be given the depositor by the Treasurer, Assistant Treasurer, or depository receiving the same. All such deposits must be brought into the Treasury by warrants of the Postmaster-General, countersigned by the Sixth Auditor, before any credit for moneys so deposited can be allowed. (R. S., §§ 407, 408.)

**844.** The Postmaster-General may discharge from imprisonment any person confined in jail on any judgment in a civil case, obtained in behalf of this department, if it is made to appear that the defendant has no property of any description. (R. S., § 410.)

**845.** He may prescribe such rules and modes of proceeding as shall appear expedient for the government of the Sixth Auditor in ascertaining the facts in each case of fine, penalty, forfeiture, disability, or liability, by way of damages or otherwise, for any money, incurred under any provision of law relative to the officers, employees, operations, or business of the postal service, and upon the facts being ascertained he may give his written consent to a decision of the Auditor mitigating or remitting such fine, penalty, or forfeiture, removing such disability, or compromising, releasing, or discharging such claim. (R. S., § 409.)

**846.** The Postmaster-General is required to make the following annual reports to Congress :

1. A report of all contracts for carrying the mail made within the preceding year, giving in each case the name of the contractor ; the date and duration of the contract ; the routes embraced therein, with the length of each ; the time of arrival and departure at the ends of each route ; the mode of transportation, and the price to be paid, together

with a copy of the record of abstracts of all proposals for carrying the mail required by law to be kept.

2. A report of all land and water mails established or ordered within the preceding year, other than those let to contract at the annual letting, giving in each case the route or water-course on which the mail is established ; the name of the person employed to transport it ; the mode of transportation ; the price to be paid, and the duration of the order or contract.

3. A report of all allowances made to contractors within the preceding year above the sums originally stipulated in their respective contracts, giving the reasons therefor, and of all orders made whereby additional expense is incurred on any route beyond the original contract price, giving in each case the route ; the name of the contractor ; the original service provided for by the contract ; the original price ; the additional service required, and the additional allowance therefor.

4. A report of all curtailments of expenses effected within the preceding year, giving in each case the same particulars as mentioned in the paragraph preceding.

5. A report of the finances of the department for the preceding year, showing the amount of balance due the department at the beginning of the year ; the amount of postage which accrued within the year ; the amount of engagements and liabilities ; the amount actually paid during the year for carrying the mail, and how much of this amount was for carrying the mail in preceding years.

6. A report of the fines imposed on contractors and the deductions made from their pay during the preceding year, stating the name of the contractor ; the nature of the delinquency ; the route on which it occurred ; when the fine was imposed ; and whether the fine or deduction has been remitted, and for what reason.



7. A copy of each contract for carrying the mail between the United States and foreign countries, with a statement of the amount of postage derived under the same, so far as the returns of the department will enable it to be done.

8. A report showing all contracts which have been made by the department, other than for carrying the mail, giving the name of the contractor; the article or thing contracted for; the place where the article was to be delivered, or the thing performed; the amount paid therefor, and the date and duration of the contract.

9. A report on the postal business and agencies in foreign countries.

10. A report of the amount expended in the department for the preceding fiscal year, including detailed statements of expenditures made from the contingent fund.

And it is made his duty to cause all of such reports to be printed at the public printing-office, either together or separately, and in such numbers as may be required by the exigencies of the service or by law. (R. S., § 413.)

The annual reports of the Auditor for his department are required to show the financial condition of that department at the close of each fiscal year, and to be made a part of the Postmaster-General's annual report to Congress for that fiscal year. (Stats. 19, p. 80.)

**847.** He is required to furnish a copy of his annual estimates to the Secretary of the Treasury prior to the first of November in each year, to be reported to Congress by the latter in the regular printed estimates. (R. S., § 414.)

**848.** He is empowered to authorize any person to make application before the judge, or in his absence before the clerk, of any court of the United States having original jurisdiction of the cause of action, for the issue of a warrant of attachment against the real and personal property and the legal or equitable rights of a defaulting or delin-

quent postmaster, contractor, or other officer, agent, or employee of the Post Office Department, and his surety, where a debt is due, and in the following cases :

1. Where such officer, agent, &c., is a non-resident of the district in which he was appointed, or has departed therefrom purposely to reside permanently out of the same, or to defraud the United States, or to avoid civil process.

2. Where he or either of his sureties has conveyed or is about to convey his property, or has removed or is about to remove the same from the district where situated, with intent to defraud the United States. (R. S., § 924.)

**849.** The Postmaster-General is required to direct collectors and receivers of public moneys within the District of Columbia or the cities of New York, Boston, Philadelphia, New Orleans, San Francisco, Baltimore, Charleston, and St. Louis to pay over, at least as often as once in each week, to the Treasurer of the United States at the Treasury in said District, or to the Assistant Treasurers in those cities respectively, all public moneys belonging to the Post Office Department collected by them or in their hands. (R. S., § 3615.)

**850.** He is empowered to transfer money belonging to the postal service between the Treasurer, Assistant Treasurers, and designated depositaries at his discretion, and as the safety of the public funds and the convenience of the service may require ; each depositary being required by law to keep his account of such moneys separate and distinct from his account of other public moneys, and to make his returns of the sums received and paid on account of the postal service at such times and in such form as the Postmaster-General may direct. (R. S., §§ 3641, 3642, 3644.)

**851.** He is required to submit to Congress at each annual session an estimate of the amount that will be required

for the ensuing fiscal year, under each of the several heads specified by law.

This estimate must show the sums paid under each head, and the names of the persons to whom payments are made out of the miscellaneous fund, excepting the names of those employed in detecting depredations on the mail and of other confidential agents. (R. S., § 3668.)

**852.** Payments of money out of the Treasury on account of the postal service are required to be in pursuance of appropriations made by law, by warrants of the Postmaster-General, registered and countersigned by the Auditor for the Post Office Department, and expressing on their face the appropriation to which they should be charged. (R. S., § 3674. *See section 942, post.*)

**853.** It is provided that before any new buildings shall be commenced, for the use of the United States, the plans and full estimates therefor shall be prepared and approved by the Secretary of the Treasury, the Postmaster-General, and the Secretary of the Interior. (R. S., § 3734.)

**854.** He is required to establish post offices at all such places on post roads established by law as he may deem expedient, and to certify such establishment to the Sixth Auditor. (R. S., § 3829.)

**855.** He has power to appoint and remove postmasters of the fourth class. In the exercise of that power he is required to notify the Sixth Auditor of any appointment or removal he may make. (Act June 23, 1874, § 80.)

Postmasters of this class are those whose annual compensation, exclusive of commissions on money orders, amounts to less than one thousand dollars.

**856.** All official bonds of postmasters are subject to the approval of the Postmaster-General, and must be in such penalty as may be deemed sufficient by him. (R. S., § 3834.)

And all commissions of postmasters appointed by the President, by and with the advice and consent of the Senate, require the countersign of the Postmaster-General, under the seal of his department. (Act March 18, 1874, Stats. 18, p. 23.)

**857.** Whenever any postmaster is required to execute a new bond, all payments made by him after the execution of such new bond may, if the Postmaster-General or the Sixth Auditor deems it just, be applied first to discharge any balance due from such postmaster under his old bond. (R. S., § 3835.)

Upon receiving notice from the Sixth Auditor of a deficiency in the accounts of a postmaster, the Postmaster-General is required to advise the sureties, by the deposit of a notice in the post office at Washington, D. C., addressed to them at their respective residences. (Act February 4, 1879.)

**858.** The Postmaster-General is required, whenever the office of any postmaster becomes vacant the appointment to which devolves upon him, to supply such vacancy without delay, and to promptly notify the Sixth Auditor of the change. He may, when exigency demands it, place a special agent in charge of a vacant post office, to relieve the sureties of the late incumbent who have given due notice of the termination of their responsibility. (R. S., § 3836.)

**859.** Whenever he has been notified by sureties of their desire to be released from their suretyship, or when he deems a new bond necessary, it is made his duty to require the postmaster to execute a new bond, with security. (R. S., § 3837.)

**860.** He may direct the hours of the day when one or more persons shall be on duty in the office of any postmaster for the purpose of receiving, delivering, making up, and forwarding all mail matter received thereat. (R. S., § 3839.)

**861.** He may prescribe the time for the closing of the mails before the time of the departure of the same, not exceeding one hour, where more time than the statutory half an hour for making up the mail is insufficient. (R. S., § 3840.)

**862.** He is required to furnish to postmasters at the termination of each route a schedule of the time of the arrival and departure of the mail at their offices respectively, and to give them notice of any change in such arrival and departure that may be ordered. It is his duty also to cause to be kept and returned to his department, at short and regular intervals, registers showing the exact times of the arrivals and departures of the mail. (R. S., § 3841.)

**863.** It is required of him to direct the form in which each postmaster shall keep a record of all postage stamps, envelopes, postal books, blanks, and property received by such postmaster; also of all receipts of money for postages and box rents, and of all other receipts on account of the postal service, and of any other transaction which may be required by the department.

**864.** Also to direct the form of the quarterly account of all moneys received by each postmaster which the latter is required to render to the department under oath. (R. S., §§ 3842, 3843.)

**865.** The Postmaster-General may require a sworn statement to accompany such quarterly account, to the effect that the account contains a true statement of the entire amount of postage, box rents, charges, and moneys collected or received during the quarter; that the affiant has not knowingly delivered, or permitted to be delivered, any mail matter on which the postage was not at the time paid; that such account exhibits truly and faithfully the entire receipts of moneys collected, and which by due

diligence could have been collected ; and that the credits claimed in such account are just and right. (R. S., § 3844.)

**866.** At all newly-established post offices the Postmaster-General may temporarily fix the salary until the returns shall enable him to properly adjust the same. (R. S., § 3853.)

**867.** He is required to readjust the salaries of postmasters of the first, second, and third classes once in two years, and in special cases, on application of the postmaster, as much oftener as the Postmaster-General may deem expedient. The first class embraces those whose annual salaries are three thousand dollars or exceed that sum. The second class, those whose annual salaries are less than three thousand and not less than two thousand dollars. The third class includes all whose annual salaries are less than two thousand and not less than one thousand dollars. Those whose annual compensation, exclusive of commissions on money-order business, falls below this last-named sum, constitute the fourth class. In order to make this adjustment, the Postmaster-General is required to ascertain and fix the salaries of postmasters of the first, second, and third classes, in even hundreds of dollars, from the quarterly returns made by the postmasters respectively to the Auditor for four quarters immediately preceding the adjustment, according to a certain declared scheme based upon the box rents and postal revenues of the office, set out specifically in section 7 of the act of July 12, 1876. (Stats. 19, p. 81.)

**868.** When it appears from the report of the Auditor that the annual compensation, exclusive of commissions on money-order business, of a postmaster of the fourth class amounts to one thousand dollars, the Postmaster-General may assign such postmaster to his proper class, and fix his salary accordingly. (Act July 12, 1876, § 8 ; Stats. 19. p. 81.)

**869.** He is required to make all orders assigning or changing the salaries of postmasters in writing, to record them in his journal, and to notify the change to the Sixth Auditor. Any change made in such salaries takes effect the first day of the quarter next following the order. But in cases of not less than fifty per centum increase or decrease in the business of any post office, the Postmaster-General may adjust the salary of the postmaster at such post office, to take effect from the first day of the quarter or period the returns for which form the basis of readjustment. (Id., § 10.)

**870.** He is empowered to designate offices at the intersections of mail routes as distributing or separating offices; and where any such office is of the third or fourth class he may make a reasonable allowance to the postmaster for the cost of clerical services necessary to the performance of the duties. (Id., § 11.)

**871.** He may allow to the postmaster at New York, and to the postmasters at offices of the first and second classes, out of the surplus revenues of their respective offices, (that is to say, the excess of box rents and commissions over and above the salary assigned to the office,) a reasonable sum for the necessary cost of rent, fuel, lights, furniture, stationery, printing, clerks, and necessary incidentals, to be adjusted on a satisfactory exhibit of the facts. (R. S., § 3860.)

**872.** Whenever unusual business accrues at any post office, he is required to make a special order allowing reasonable compensation for clerical service, and a proportionate increase of salary to the postmaster during the time of such extraordinary business. And he may discontinue any post office where the safety and security of the postal service and revenues are endangered from any cause whatever, or where the efficiency of the service requires

such discontinuance. Thereupon he is required to certify such discontinuance to the Sixth Auditor. (R. S., §§ 3863, 3864.)

**873.** Under certain limitations, he is required to establish in cities containing seventy-five thousand inhabitants, or a greater number, two classes of letter carriers, to receive as compensation one thousand and eight hundred dollars per year respectively, and in cities of a smaller number of inhabitants one class, to receive the annual pay of eight hundred and fifty dollars; also, on recommendation of the postmaster of any city, to establish a third grade, to be known as auxiliaries, at the annual compensation of four hundred dollars. (Act February 21, 1879.)

**874.** He may prescribe a uniform dress to be worn by letter carriers. (R. S., § 3867.)

**875.** He may establish in places where letter carriers are employed, and in other places in his discretion, receiving boxes for the deposit of mail matter; and he is required to cause the matter deposited therein to be collected as often as the public convenience may require. (R. S., § 3868.)

**876.** His approval is required of the bonds to be given by letter carriers, in accordance with law, for the safe custody and delivery of mail matter, and for the faithful disposition of public moneys received by them. (R. S., § 3870.)

**877.** When the public convenience requires it, the Postmaster-General may establish within any post-office delivery one or more branch offices, for the receipt and delivery of mail matter and the sale of stamps and envelopes, under such rules and regulations for the government thereof as he may devise. (R. S., § 3871.)

**878.** In all expenditures for letter carriers, branch offices, and receiving boxes, the Postmaster-General is to



be guided by the income derived from postage on local mail matter at each office. (R. S., 3874.)

**879.** He is required to furnish the post offices exchanging mails with foreign countries, and to such other offices as he may deem expedient, postal balances denominated in grams of the metric system, fifteen grams of which shall be equivalent, for postal purposes, to one-half ounce avoirdupois, and so on in progression. (R. S., § 3880.)

**880.** He may prescribe by regulation the manner of wrapping and securing for the mails all matter not chargeable with letter postage, so that it may be conveniently examined by postmasters, which if not so wrapped and secured is to be subject to letter postage. (R. S., § 3881.)

**881.** He may provide by order the terms upon which route agents may receive from publishers or any news agent in charge thereof, and deliver the same as directed, if presented and called for at the mail car or steamer, packages of newspapers and other periodicals not received from or intended for delivery at any post office. (R. S., § 3889.)

**882.** He may direct the return of or other disposition of any letter packet or other matter seized or detained for violation of law. (R. S., § 3895.)

**883.** He may provide by regulation for the transmission of unpaid and duly certified letters of soldiers, sailors, and marines in the service of the United States to their destination. (R. S., 3902.)

**884.** Also for carrying small newspapers, issued less frequently than once a week, in packages to one address, from a known office of publication to regular subscribers, at the rate of one cent for each four ounces or fraction thereof. (R. S., § 3907.)

**885.** He may also prescribe by regulation the form

of an affidavit to be taken by the publisher, or his employee, or any news agent of any newspaper or other periodical entitled to the benefit of the law relating to the mailing of newspapers to subscribers, to the effect that they will not send through the mails without prepayment of postage any copies of such newspaper or periodical, except to news agents or regular subscribers thereto. (Act June 23, 1874, Stats. 18, p. 233.)

**886.** It is made the duty of the Postmaster-General to prepare postage stamps of suitable denominations, which when attached to mail matter shall be evidence of the payment of postage thereon. He is required to provide suitable letter and newspaper envelopes containing such watermarks or other guards against counterfeiting as he may deem expedient; also having postage stamps with suitable device and denominations impressed thereon. He is directed to issue and furnish to the public, with postage stamps impressed thereon, postal cards of convenient size, which, under regulations to be prescribed by him, are to be transmitted through the mails at a postage charge of one cent each. He may from time to time adopt such improvements in postage stamps and stamped envelopes as may be deemed advisable, subject to all provisions of law as to these matters. He is directed to furnish postage stamps and stamped envelopes to all postmasters, to be kept for sale at all post offices. He may make rules for the sale of postage stamps at a discount, not to exceed five per centum, under certain restrictions, to designated agents who will agree to sell again without discount. (R. S., §§ 3914-3919.)

**887.** He is required to cause the preparation also of a special stamp or stamped envelope, to be used only for official mail matter, for each of the executive departments. Stamps and envelopes of this character are to be furnished by the Postmaster-General upon the requisitions of the

respective heads of departments, not exceeding in amount the annual estimate therefor, and the sum is to be credited to the appropriation for the postal service. (Act February 27, 1877, Stats. 19; act June 19, 1878; R. S., § 3915.)

**888.** The Postmaster-General may establish a uniform system of registration for the greater security of valuable mail matter, and prescribe the manner in which the fees received shall be accounted for. (R. S., §§ 3926, 3927.)

**889.** He may, upon satisfactory evidence that any person is engaged in conducting a fraudulent lottery or device for obtaining money through the mails, instruct postmasters at any post offices at which registered letters arrive, directed to any such person, to return all such letters to the postmasters of offices at which they were originally mailed, with the word "fraudulent" plainly written or stamped thereon, to be returned, under such regulations as he may establish, to the writers thereof. (R. S., § 3929.)

**890.** He may direct the publication, not oftener than once a week, of non-delivered letters at any post office, by a written list posted in some public place; or when he shall deem it for the public interest, he may direct the publication of such list in the daily or weekly newspaper published within the post-office delivery having the largest circulation within the same; or when there is no newspaper published within such delivery, he may direct publication in a newspaper published in an adjoining delivery having the largest circulation within the delivery of the post office publishing the list. In case of dispute as to the circulation of competing newspapers, he may receive evidence and decide thereon. (R. S., § 3930.)

**891.** It is made his duty to prescribe regulations whereby all postmasters shall be authorized to register, without payment of the registration fee, all letters containing fractional or other currency of the United States which shall

be sent to the Treasurer of the United States for redemption; also whereby the postmaster at Washington, in the District of Columbia, shall register in like manner all letters containing new currency returned for currency redeemed, which shall be received by the latter in sealed packages, marked with the word "register" over the official signature of the Treasurer. (R. S., § 3932.)

**892.** He may regulate the period during which undelivered letters shall remain in any post office and when they shall be returned to the Dead-Letter Office, and provide for their return to the writers when they cannot be delivered to the parties addressed. (R. S., § 3936.)

**893.** Before making any contract for carrying the mail, the Postmaster-General is required to give public notice, by advertising once a week for six weeks in one or more newspapers, not exceeding five, published in the State or Territory where the service is to be performed, one of which shall be published at the seat of government of such State or Territory. Such notice must describe the route, the time at which the mail is to be made up, the time at which it is to be delivered, and the frequency of the service. He may, however, enter into contracts for carrying the mails with railway companies without advertising for bids therefor; also with the owner or master of any steamboat plying upon the waters of the United States, or of any steamship or other vessel plying between ports of the United States, for carrying the mail for any length of time less than four years. (R. S., §§ 3941, 3942, 3943.)

**894.** He is required to have recorded in a book to be kept for the purpose a true and faithful abstract of all proposals made to him for carrying the mails, giving the name of the party offering, the terms of the offer, the sum to be paid, and the time the contract is to continue; also to keep on file the originals of all such proposals. (R. S., § 3948.)

**895.** He may disregard the bid of any person who has willfully or negligently failed to perform a former contract. (R. S., § 3949.)

**896.** Upon the failure of an accepted bidder to enter into contract and to commence the performance, or upon the failure of the contractor to carry out his contract after entering upon its performance, the Postmaster-General is required to contract with the next lowest bidder who will consent to do so, unless that officer considers the bid too high, in which case he is directed to readvertise. He may make a temporary contract without advertising, at a price not exceeding that paid during the last preceding contract term, for not exceeding six months, whenever an accepted bidder shall fail to enter into contract, or shall fail or refuse to complete his contract, or when a new route shall be established, or when from any cause there shall not be a contractor legally bound. He may continue a regular contract beyond its terms, not exceeding six months, until a new one shall be made. (Act June 23, 1874.)

**897.** He is required to cause an advertisement of the mail lettings of each State and Territory to be posted up conspicuously in each post office for at least sixty days before the time of such letting. (Act March 3, 1875.)

He may, whenever he shall deem it consistent with the public interest, accept new surety upon any contract existing or hereafter made for carrying the mails, in substitution for and release of any existing surety. (R. S., § 3955.)

**898.** He is authorized to make deductions from the pay of contractors for failures to perform service according to contract, and to impose fines upon them for other delinquencies. He may deduct the price of the trip in all cases where it is not performed, and not exceeding three times the price, if the failure be occasioned by the fault of the contractor or carrier. (R. S., § 3962.)

**899.** It is made the duty of the Postmaster-General to provide for carrying the mail on all post roads established by law as often as he may think proper, having due regard to productiveness and other circumstances; also to cause a mail to be carried from the nearest post office on any established post road to the court-house of any county in the United States which is without a mail. (R. S., §§ 3965, 3966.)

**900.** He may contract for carrying the mail on the navigable canals of the several States, or on any plank road, when in his opinion the public interest or convenience requires it; also on any steamboat or other vessel used as a packet on any of the waters of the United States. (R. S., §§ 3967, 3968.)

**901.** He may, if he deems it for the public interest, make contracts, for any period not exceeding one year, for carrying the mails in steamships between any of the ports of the United States.

He may enter into contracts for extending the line of posts to supply mails to post offices not on any established route, and as a compensation may allow not exceeding two-thirds of the salary paid to the postmaster at such special offices. When there is more than one road between places designated by law for a post road, he may direct the one to be considered the post road; and he may change the terminus of a post road connecting with or intersecting railways when the service can be thereby improved. When the postal service cannot be safely continued, the revenues collected, or the laws maintained on any post road, he may discontinue the service on such road, or any part thereof, until the same can be safely restored. (R. S., §§ 3970-3974.)

**902.** The Postmaster-General may, when he deems it advisable, contract for the transportation of the mails to

and from any post office ; but where such service is performed over a route not established by law, he is required to report the same to Congress at its ensuing meeting. (R. S., § 3975.)

**903.** He may pay the master or owner of any vessel not regularly employed in carrying the mail two cents for each letter carried by such vessel between ports or places in the United States, or from any foreign port to any port in the United States, all such letters to be deposited in the post office at the port of arrival. (R. S., § 3978.)

**904.** He may instruct a special agent of the Post Office Department to make examination for and to seize letters which may be on board of, and conveyed contrary to law by, vessels arriving within any port or collection district of the United States. (R. S., § 3989.)

**905.** When the amount of mail matter to be carried on any mail route is so great as to seriously retard the progress or endanger the security of the letter mail, or materially increase the cost of carriage at the ordinary rate of speed, the Postmaster-General may provide for the separate carriage of the letter mail at the usual rate of speed; but the other mail matter shall not be delayed any more than is absolutely necessary, having due regard to the cost of expedition and the means at his disposal for effecting the same. (R. S., § 3994.)

**906.** The Postmaster-General is required to arrange the railway routes on which the mail is carried, including those in which the service is partly by railway and partly by steamboat, into three classes, according to the size of the mails, the speed at which they are carried, and the frequency and importance of the service, so that each railway company shall receive, as far as practicable, a proportionate and just rate of compensation according to the service performed, within the limits of compensation per mile prescribed by law. (R. S., § 3997.)

**907.** In case he is unable to contract for carrying the mail on any railway route at a compensation not exceeding the maximum rates as provided by law, or at a rate that he may deem reasonable, he is authorized to separate the letter mail from the other mail and contract for its carriage by horse express or otherwise at the greatest speed reasonably attainable, and for the other mail in wagons or otherwise at a slower rate. (R. S., § 3999.)

**908.** He may fix the rate of compensation to be paid railway companies carrying the mail, which have received land grants from the United States, until Congress shall provide the rate of payment for such service. He may also readjust the compensation to be paid for transportation of mails on railroad routes upon the conditions and at the rates prescribed by law. (R. S., §§ 4001-4005.)

**909.** The Postmaster-General, after advertising, is empowered to enter into contracts or make suitable arrangements for transporting the mail through any foreign country, between any two points in the United States, such transportation to be by the speediest, safest, and most economical route; and he may revoke such contracts when any new road or canal shall be opened affording a speedier, more economical, and equally safe transportation, a fair indemnity in such case to be awarded the contractor. He may also, after advertising, enter into contracts for the transportation of the mails to any foreign country when the public interests require it. (R. S., §§ 4006, 4007.)

**910.** He may impose fines on contractors for transporting the mail between the United States and any foreign country, for any unreasonable or unnecessary delay in the departure of such mail or the performance of the trip, not exceeding for any one default one-half the contract price for the trip. (R. S., § 4010.)

**911.** He may, by and with the advice and consent of the



President, make arrangements for allowing the mails of Canada or of any country adjoining the United States to be transported over the territory of the United States from one point in said country to any other point in the same, at the expense of that country, upon obtaining a like privilege in the interests of the United States; subject, however, to be annulled by the President or Congress. (R. S., § 4012.)

**912.** He may empower United States consuls to pay the foreign postage on letters destined for the United States which may be detained at foreign ports for non-payment of postage. (R. S., § 4014.)

**913.** He is authorized to charge upon and collect from all letters and other mailable matter carried to or from any United States port, in any foreign vessel, the same rates of charge, for American postage, imposed by the government to which such foreign packet or other vessel belongs, upon letters and other mailable matter conveyed to or from such foreign country in American packets or other vessels as the postage of such government, and at any time to revoke the charges so made by him. (R. S., § 4015.)

**914.** He is authorized to employ two special agents for the Pacific coast, and such number of other special agents as the good of the service and the public interest may require. He may also employ the Assistant Postmasters-General and the superintendents in his department as special agents, and allow them their necessary travelling expenses when so employed. (R. S., §§ 4017, 4018.)

**915.** He may also employ the following agents, viz.:

Two to superintend the railway postal service.

Resident agents at the ports of Panama and Aspinwall in New Grenada, Havana in Cuba, St. Thomas, and at such other foreign ports at which United States mail steamers touch to land and receive mails as may be in the interests of the foreign mail service.

One agent in charge of the mail on board of each of the mail steamers on the routes between San Francisco, Japan, and China, between San Francisco and Honolulu, and between New York and Rio Janeiro.

He may establish, in connection with the mail steamship service to Japan and China, a general postal agency at Shanghai or at Yokohama, with such branch agencies at any other ports of China and Japan as he shall deem necessary. (R. S., §§ 4020-4023.)

He may employ as many route agents as may be necessary for the prompt and safe transportation of the mail, and he may appoint clerks for the purpose of assorting and distributing the mail in railway post offices. (R. S., §§ 4024, 4025.)

**916.** He may by letter, under his hand, to be filed with the department records, authorize any special agent or other officer of the Post Office Department to make searches for mailable matter transported in violation of law. (R. S., §§ 4026.)

**917.** He may establish and maintain, under rules and regulations, a uniform money-order system at all suitable post offices, to be designated "money-order offices."

He is empowered likewise to conclude arrangements with the post departments of foreign governments, with which postal conventions have been or may be concluded, for the exchange, by means of postal orders, of small sums of money, not exceeding fifty dollars in amount, at such rates of exchange and compensation to postmasters, and under such rules, as he may deem expedient, the expense of establishing and conducting the system to be paid out of the proceeds of the money-order business. (R. S., §§ 4027, 4028.)

**918.** He is required to supply money-order offices with blank forms of applications for money orders, the applica-

tions made thereon to be preserved by the postmaster receiving them for such time as the Postmaster-General may prescribe; also to furnish printed or engraved forms for money orders. (R. S., §§ 4033, 4034.)

**919.** He may cause new money orders to issue in lieu of those which have become invalid because of presentation beyond the expiration of a year from date, also because of more than one indorsement, and of those which have been lost. (R. S., §§ 4036, 4037, 4040.)

**920.** He may forbid the payment of a money order issued in favor of a person who he is satisfied is engaged in conducting a fraudulent lottery or other fraudulent scheme for obtaining money through the mails. (R. S., § 4041.)

**921.** The Postmaster-General is authorized to transfer money-order funds from one postmaster to another, and from the postal revenue to the money-order funds; and he may transfer money-order funds to creditors of the department, to be replaced by equivalent transfers from the postal revenues. He may transfer to the postmaster at any money-order office, by warrant on the Treasury, countersigned by the Sixth Auditor and payable out of the postal revenues, such sum as may be required, over and above the current revenues at his office, to pay the money orders drawn upon that office. (R. S., §§ 4042, 4043.)

**922.** He is directed by law to require each postmaster at a money-order office to render weekly, semi-weekly, or daily accounts of all money orders issued and paid, of all fees received for issuing them, of all transfers and payments made from money-order funds, and of all money received to be used for the payment of money orders or on account of money-order business. (R. S., § 4044.)

**923.** At the request of the Postmaster-General, the law requires that an account shall be opened at the Treasury

of "money-order funds" deposited by postmasters to the credit of himself, and of drafts against the amount so deposited drawn by him and countersigned by the Sixth Auditor. (R. S., § 4045.)

**924.** He is authorized to pay out of the proceeds of the money-order business the cost of stationery and such incidental expenses as are necessary for the transaction of that business. (R. S., § 4048.)

**925.** He is required to place to the credit of the Treasurer of the United States, for the service of the Post Office Department, the net proceeds of the money-order business; also certain miscellaneous receipts derived from unclaimed property, fines and penalties imposed for violations of postal laws, and sales of waste paper or other public property of this department. (R. S., § 4050.)

**926.** He may advance necessary sums to special agents to defray the expenses of the investigation of mail depredations, the examination of post routes and offices, and of other like services, to be charged to them by the Auditor and to be accounted for. He may transfer debts due to the department from postmasters and others to such contractors as have given bonds with security to refund any money that may come into their possession over and above the amount found due them on settlement of their accounts; such transfers to be only in satisfaction of legal demands for which appropriations have been made. (R. S., §§ 4055, 4056.)

**927.** Whenever the Postmaster-General is satisfied that his department has received money or property stolen from the mail, or the proceeds thereof, he may upon satisfactory evidence as to the owner deliver the same to him. (R. S., § 4058.)

**928.** He may dispose of any quarterly returns of mails sent or received, preserving the accounts current and ac-

comparing vouchers entire, for two years, and use such portions of the proceeds as may be necessary to defray the cost of separating and disposing of them. He may by regulations provide for the disposal of printed and mailable matter which may remain in any post office or in the department not called for by the party addressed, excepting where the publisher of any newspapers or periodicals uncalled for shall pay the postage due thereon. (R. S., §§ 4060, 4061.)

OFFICE OF THE FIRST ASSISTANT POSTMASTER-GENERAL.

**929.** This is commonly called the Appointment Office, as it has charge of all matters relating to the appointment of postmasters and employees.

It is charged with the direction and supervision of the duties devolving upon the following-named divisions of the department, viz.:

1. Free Delivery.
2. Blank Division.
3. Appointments.
4. Bond.
5. Salary and Allowance.

These divisions transact the numerous and varied details of the business assigned to this office. The general duties of the same may be described in their order, as follow :

I. THE FREE DELIVERY.

**930.** This division, as its name imports, has charge of the free-delivery system. By a provision of the act of March 3, 1873, letter carriers may be employed as public convenience may require at every place containing a population of not less than twenty thousand within the delivery of its office. Receiving boxes, from which letters shall be collected at convenient and stated times by the carriers at

such places, are established at convenient points within the range of delivery of such offices. It is within the duties of this division to establish this system throughout the country, to superintend and carry it on, including the appointment and regulation of letter carriers, the allowance of expenses, and all the details required to secure its efficiency according to the spirit and intent of the law which designed the same for the convenience and comfort of the people.

## II. THE BLANK AGENCY.

**931.** By a provision of the Revised Statutes the Postmaster-General is authorized to establish at Washington a Blank Agency for the Post Office Department. It is under charge of an officer provided for by law under the name of Superintendent of the Blank Agency. His duties or those of the agency are not defined by statute. They are, however, designated by the head of the department, and consist of the care and distribution of blank forms, wrapping-paper, twine, letter balances, cancelling stamps, and other articles similar in character, and the supervision of all matters pertaining to the same.

## III. THE APPOINTMENT DIVISION.

**932.** This division transacts the details regarding the establishment and discontinuance of post offices, the change of name and site of those already established, the appointment of postmasters of the different classes heretofore described, of special agents of the mail service, railway postal clerks, route messengers, and of all employees of the department.

## IV. THE BOND DIVISION.

**933.** This division issues commissions to postmasters; prepares and sends out for execution official bonds of post-

masters and their assistants ; also oaths of office and papers required for the qualification of these officers. It receives the bonds and oaths so executed, and enters and files the same.

#### V. THE SALARY AND ALLOWANCE DIVISION.

**934.** This division is charged with the details required in the adjustment and readjustment of salaries of postmasters, and in the allowances made for expenditures of postmasters for fuel, lights, clerks, &c. The control of the head of the department over these subjects is explained heretofore, in part, in sections 866, 867, 868, and 869.

#### OFFICE OF THE SECOND ASSISTANT POSTMASTER-GENERAL.

**935.** To this office, commonly known as the Contract Office, is assigned the general supervision of all matters relating to the inland mail service, and it has charge of the following-named divisions of the department :

1. Contract Division.
2. Division of Railway Classification.
3. Railway Mail Service.
4. Inspection Division.
5. Mail Equipment Division.

The duties of these several divisions are as follow :

#### I. THE CONTRACT DIVISION.

**936.** To this division is assigned the business of arranging the mail service of the United States and placing the same under contract, embracing all correspondence and proceedings respecting the frequency of trips, mode of conveyance, times of departures and arrivals on all the routes, the course of the mails between the different sections of the country, the points of mail distribution, and the regulations for the government of the domestic mail

service of the United States. It prepares the advertisements for mail proposals, receives the bids, and has charge of the annual and occasional mail lettings and the adjustment and execution of the contracts. It receives all applications for mail service or change of mail arrangements and for mail messengers. All claims are considered by this division for transportation service. From this office all postmasters at the ends of routes receive the statement of mail arrangements prescribed for the respective routes. It reports weekly to the Sixth Auditor all contracts executed and all orders affecting the accounts for mail transportation; it prepares the statistical exhibits of the mail service and the reports to Congress of the mail lettings, giving a statement of each bid; also of the contracts made, the new service originated, the curtailments ordered, and the additional allowances granted within the year.

## II. THE DIVISION OF RAILWAY CLASSIFICATION.

**937.** This division has charge of the classification of railroad routes and the adjustment of the rates of pay for the transportation of mails thereon, according to the amount and character of the service.

## III. THE RAILWAY MAIL SERVICE.

**938.** To this division is assigned the general supervision of the railway post-office clerks, route agents, mail-route messengers, and local mail agents; also the distribution and dispatch of mails in all post offices and on railroad and steamboat routes. It considers the cause of and applies a remedy for delays or irregularities in the delivery and transmission of mails on railroads.

## IV. THE INSPECTION DIVISION.

**939.** To this division is assigned the duty of receiving



and examining the registers of the arrivals and departures of the mails, certificates of the service of route agents, and reports of mail failures; of noting the delinquencies of contractors, and preparing cases thereon for the action of the Postmaster-General. It furnishes blanks for mail registers, reports mail failures, and performs other duties which may be necessary to secure a faithful and exact performance of all mail contracts and service.

#### V. THE MAIL EQUIPMENT DIVISION.

**940.** To this division is assigned the duty of issuing mail locks, mail pouches and sacks, and of the construction of mail-bag catchers. It gives attention also to the repairs of mail bags at the repair shops in certain of the post offices designated to receive damaged mail pouches.

#### OFFICE OF THE THIRD ASSISTANT POSTMASTER-GENERAL.

**941.** This office includes the Divisions of Finance; Postage Stamps, Stamped Envelopes, and Postal Cards; Registered Letters; Dead Letters; and Files, Records, and Mails. It is commonly known as the Finance Office.

#### I. THE DIVISION OF FINANCE.

**942.** To this division is assigned the duty of issuing drafts and warrants in payment of balances reported by the Sixth Auditor to be due to mail contractors or other persons, of superintending the collection of revenue at depository, draft, and depositing offices, and the accounts between the department and the Treasurer and Assistant Treasurers and special designated depositories of the United States. This division receives all accounts, monthly or quarterly, of the depository and draft offices, and certificates of deposit from depositing offices, and keeps a cash account with each Treasury depository. It

keeps also a record of all contracts for mail service and of all orders of the Postmaster-General recognizing mail service not under contract, so as to insure correct payments to contractors. This division is to a great extent analogous in character to the divisions of accounts in other bureaus. In explanation of the warrants and drafts here issued for the payment of the creditors of the postal service, it may be observed that in the process of drawing moneys from the Treasury this department differs radically from all other executive departments. It has been stated that, with the exception of moneys required by this department for postal expenses, all moneys are by law drawn on the warrant of the Secretary of the Treasury. The Post Office Department, as regards its accounts, is anomalous in this: that they are audited by a special Auditor, who is substantially an officer of both that and the Treasury Department; that his adjustment is final without the revision of a Comptroller, as in the case of all other accounts; and that all balances certified to be due and all moneys of the postal service are drawn from the Treasury upon the warrant of the Postmaster-General, countersigned only by that Auditor. All postal revenues are deposited in the Treasury to the credit of the Treasurer of the United States for account of the Post Office Department, and are not covered in, as in the case of all other Government receipts. The warrant issued by the head of the department is both a warrant and a draft. It is issued directly to the creditor, who is enabled to collect the amount expressed therein from the Treasury.

## II. DIVISION OF POSTAGE STAMPS, STAMPED ENVELOPES, AND POSTAL CARDS.

**943.** To this division is assigned the issuing of postage stamps, stamped envelopes, newspaper wrappers, and postal cards; also the duty of supplying postmasters with envel-

opes for their official use, and registered package envelopes and seals. These stamps, &c., are manufactured for the Government by contract, under supervision of an agent at the place of manufacture, under whose supervision also they are issued upon daily orders of the Post Office Department. These orders are made up from the requisitions of the postmasters, received and acted upon in this division.

### III. DIVISION OF REGISTERED LETTERS.

**944.** To this division is assigned the duty of preparing instructions for the guidance of postmasters relative to registered letters, and all correspondence connected therewith; also the duty of compiling statistics as to the transactions of the business.

### IV. THE DIVISION OF DEAD LETTERS.

**945.** To this division is assigned the examination and return to the writers of dead letters, and the preparation of all correspondence relating thereto.

**946.** Dead letters are such as have been advertised and have remained unclaimed at the place of delivery thirty days after date of advertisement, or have been refused, or for any reason have not reached the party addressed. They are of six classes: "unclaimed," "unmailable," "held for postage," "refused," "hotel," and "fictitious" letters. Such letters are transmitted at the expiration of four weeks or one month from the date of advertisement by the delivery office in packages addressed to the Third Assistant Postmaster-General.

Such letters, with the exception of letters received from foreign countries, which are returned to those countries in the condition received, are opened in this division, called the "Dead Letter Office." Any letter inclosing articles of value or money is registered and returned to the proper

postmaster for delivery to the writer or owner. If the party cannot be found, the letter is returned to the Dead Letter Office and filed, subject to future demand of the person entitled thereto. No record whatever is kept of dead letters which do not contain articles of value. They are returned to the writer if practicable, otherwise they are destroyed.

**947.** The following organizations, established by the statutes, perform their duties under the immediate direction of the Postmaster-General :

#### V. THE OFFICE OF FOREIGN MAILS.

**948.** To this office is assigned all business relating to foreign postal arrangements. It is under charge of an officer designated by law as the Superintendent of Foreign Mails. The business of his office embraces all matters regarding contracts for sea transportation with steamship lines ; all matters relating to the exchanges of mails with foreign countries ; negotiations with such countries looking to the making of postal treaties ; and all correspondence with the proper authorities abroad as to matters concerning the fulfillment of postal treaty stipulations.

**949.** It also has a supervision of postal accounts arising out of the exchange of mail matter with foreign countries. This matter of accounts has been greatly simplified by reason of the Postal Union Treaty entered into at Berne October 9, 1874, and which went into effect July 1, 1875. This treaty was entered into between Germany, Austria, Belgium, Denmark, Egypt, Spain, the United States, France, Great Britain, Greece, Italy, Luxemburg, Norway, the Netherlands, Portugal, Roumania, Russia, Servia, Sweden, Switzerland, and Turkey. These countries form a single postal territory for the reciprocal exchange of correspondence between their post offices, under the title of "Gen-

eral Postal Union." Under the provisions of this treaty each country retains the exclusive use of all postages which it collects. Hence all postal accounts formerly kept in the department with these countries have been discontinued. On the 1st of April, 1879, however, the treaty forming the "Universal Postal Union," concluded at Paris June 1, 1878, will go into operation, superseding that of Berne, just referred to. The territory of the union is enlarged under the last treaty, but the benefits of the scheme in the matter of postal accounts are substantially the same.

#### VI. THE MONEY-ORDER OFFICE.

**950.** To this office is assigned the general supervision and control of the postal money-order system throughout the United States, and also the supervision of the international money-order correspondence with foreign countries.

The office is under charge of an officer designated by law as Superintendent of the Money-Order Office.

#### VII. THE TOPOGRAPHER'S OFFICE.

**951.** This office is charged with keeping up the maps in use by the officers and clerks of the various bureaus; with the preparation and publication of new post-route maps and revised editions of others; and with furnishing maps, where necessary, to postmasters and other persons in the postal service. These maps are, however, to be considered as primarily constructed and published for this use, and not for outside distribution or sale, excepting when surplus copies may remain on hand.

#### VIII. THE OFFICE OF SPECIAL AGENTS AND MAIL DEPRE- DATIONS.

**952.** All cases of mail depredation, or violation of law by private expresses, or by the forging or illegal use of

postage stamps, are under the supervision of this office, and are reported to it. Special agents of the department make their reports to this office, and all accounts of special agents for salary per diem and expenses are also transmitted for examination and presentation to the Postmaster-General for allowance.

To these several organizations may be added another bureau not specifically provided for by law, but finding its authority in department regulations. It is denominated

**THE OFFICE OF THE ASSISTANT ATTORNEY-GENERAL FOR  
THE POST OFFICE DEPARTMENT.**

Provision for this officer was originally made by act of June 8, 1872, whereby the Postmaster-General was authorized to appoint an Assistant Attorney-General for the Post Office Department. He is an officer of that department, and has no connection, by the terms of the law, with the Department of Justice, except in the matter of receiving his salary, which is paid from the appropriations controlled by the Attorney-General. By the appropriation act for the current fiscal year a Law Clerk is provided for, who is assigned to this office. No duties are specifically assigned by law to the Assistant Attorney-General for this department. By implication he is the law adviser of the Postmaster-General. In this capacity, therefore, he considers all questions of law referred to him by his superior. He bears a similar relation to the Post Office Department, as regards these, as that borne by the Solicitor of the Treasury to the Treasury Department. In addition to the consideration of questions arising from the constructions of postal laws and regulations, he has assigned him also certain of the claims preferred against the department; also the applications submitted for the remission of fines and penalties; also contracts and instruments proposed for execution.

## CHAPTER XXI.

## THE DEPARTMENT OF JUSTICE.

**953.** By the act of Congress of June 22, 1870, entitled "An act to establish the Department of Justice," the law officers of the several departments were transferred to this department, thereafter to exercise their functions under the supervision and control of the head of the same.

The head of this department is the Attorney-General, whose appointment was originally provided for by the act of September 24, 1789.

His immediate assistant is the Solicitor-General, who in a case of vacancy in the office of the Attorney-General, or of the absence or disability of the last-named officer, has power by law to exercise the duties of the office.

For the further assistance of the head of the department, the statutes make provision for three Assistant Attorneys-General.

**954.** The following-named officers, whose duties attach them to other departments, perform those duties and exercise their functions under the supervision and control of the Attorney-General, viz.:

1. The Solicitor of the Treasury.
2. The Assistant Solicitor of the Treasury.
3. The Solicitor of Internal Revenue.
4. The Examiner of Claims for the Department of State.

**955.** In addition to these, provision is made by law for a Chief Clerk of the department and two Law Clerks; also for clerks of the several classes in the offices of the Attorney-General and the Solicitor of the Treasury respectively.

**956.** The officers of this department, under the direction of the Attorney-General, are required to give all opinions and to render all services requiring the skill of persons learned in the law necessary to enable the President and officers in the departments to discharge their respective duties, and on behalf of the United States to procure the proper evidence for, and conduct, prosecute, or defend, all suits and proceedings in which the United States is a party or may be interested. (R. S., § 361.)

**957.** These officers may be sent by the Attorney-General to any State or district in the United States to attend to the interests of the United States in a suit pending in any of the courts thereof or of any State, or to attend to other interests of the United States. (R. S., § 367.)

**958.** This department is charged with the distribution to the various judges and courts of the statutes, reports, and other judicial documents provided for by law ; and it is provided that a register shall be kept showing the quantity of each kind of such statutes and reports received from the Secretary of the Interior and the distribution thereof. (R. S., §§ 386, 387.)

#### THE ATTORNEY-GENERAL.

**959.** This officer is required to give his advice and opinion upon questions of law whenever required by the President ; (R. S., § 354 ;) also to the head of any executive department, when requested, upon questions arising in the administration of such department. (R. S., §§ 356, 357.)

**960.** He may submit questions of law submitted to him, excepting questions involving a construction of the Constitution, to any of his subordinates, and may require their written opinions, which, if indorsed with his approval, have, as provided by the statutes, the same force as the opinions of the Attorney-General. (R. S., § 358.)



**§61.** When called to witness before the Attorney-General, or before any court or tribunal, or required to conduct and appear in any suit, action, or cause, and appears in the Supreme Court, or in the Court of Claims, in which the United States is interested, he may, however, when he deems it for the public interest, either personally conduct and argue any case in any court of the United States wherein the Government is interested, or direct any officer of his department to do so. He may also direct any officer of his department, or person or other duly authorized of the department or an officer thereof. (U. S., § 339, 340.)

**§62.** He is required to furnish proper professional services to the head of a department or bureau, in any legal investigation regarding a claim pending in such department or bureau, when application is made to him thereby. (U. S., § 341.)

**§63.** He is required, when a suit is brought against the United States in the Court of Claims, founded upon any contract or transaction with any department or bureau, officer or agent of the same, or where the matter in suit has been passed upon by any department, bureau, or officer, to cause to adjust it to transmit to such department, bureau, or officer a copy of the petition filed by the claimant, with a request that he be furnished with a statement of all facts, circumstances, and evidence touching the claim in the possession or knowledge of that department, bureau, or officer. (U. S., § 342.)

**§64.** It is provided that the Attorney-General shall exercise general superintendence and direction over United States marshals and marshals of the several judicial districts, as to the manner of discharging their respective duties, and that he may require from them as records of their official proceedings and of the suits and actions of their offices. (U. S., § 343.)

**965.** The recommendation of the Attorney-General is required by law, in conjunction with the advice and consent of the Secretary of the Treasury, as a prerequisite to the compromise by the Commissioner of Internal Revenue of a suit arising under the internal-revenue laws. (R. S., § 3229.)

His permission in writing is also necessary, together with that of the Secretary of the Treasury, to the discontinuance or *nolle prosequi* of any prosecution of a person carrying on a distillery on the charge of defrauding or attempting to defraud the United States of the tax on spirits distilled by such distiller. (R. S., §§ 3230, 3257.)

**966.** Under his supervision and direction it is required that the defense of an officer of either House of Congress shall be conducted in any action commenced against such officer for acts committed in the discharge of official duty in executing an order of such House. (Act March 3, 1875, Stats. 18, p. 401.)

**967.** To this department is intrusted by law the care and direction of the prosecution of suits for money due the Post Office Department. (R. S., § 381.)

When proceedings at law for the recovery of such moneys are fruitless, the Department of Justice, by virtue of express authority conferred by statute, may direct a suit in chancery in any United States District or Circuit Court to set aside fraudulent conveyances or trusts, attach debts due the defendant, or may obtain any other proper exercise of the powers of equity to satisfy the judgment. (R. S., § 382.)

**968.** The Attorney-General is authorized, whenever in his opinion the public interests require it, to employ in the name of the United States such attorneys and counsellors at law as he may think necessary to assist district attorneys in the discharge of their duties, and to stipulate with such assistants as to their compensation, maintaining during

such employment supervision of their conduct and proceedings. (R. S., § 363.)

**969.** He is required to provide the head of any executive department or bureau with the services of counsel, upon the examination of witnesses touching any claim or upon the legal investigation of any claim pending in such department or bureau, when notified that the interests of the United States require such services. (R. S., § 364.) And it is made his duty to instruct the proper district attorney to take part in the examination of witnesses, when testimony is to be taken by order of a committee of Congress, in the case of a private claim pending before that body. (Act February 3, 1879.)

**970.** When an attorney or counsellor is specially retained to assist in the trial of a case wherein the United States is interested, the Attorney-General is required to issue a commission to such attorney or counsellor as a special assistant to the Attorney-General, or to the proper district attorney, as the nature of the appointment may require. (R. S., § 366.)

**971.** He is required to exercise general supervisory powers over the accounts of district attorneys, marshals, clerks, and other officers of the courts of the United States, and to sign all requisitions for the advance or payment of moneys appropriated for his department, subject to the same control as is exercised on like estimates or accounts by the First Auditor or First Comptroller. (R. S., §§ 368, 369, 835, 836, 839, 840, 841, 844.)

**972.** He is required to determine and regulate the amounts of official bonds to be given by the clerks of the United States courts, and he may in his discretion require, through the district attorney, the clerk of any such court to increase his bond within the limits of the law as to the penal sum thereof. (Stats. 18. p. 333.)

**973.** He is required to cause an edition of one thousand copies of such of the opinions of the law officers of his department as he may deem valuable for preservation, to be edited and printed in a prescribed form, and is authorized to direct the distribution of the same. (R. S., § 383.)

**974.** It is his duty to make a report to Congress, at the commencement of each regular session, of the business of his department for the last preceding fiscal year, and of any matters appertaining thereto as he may deem proper, including a statement of the several appropriations under his control and of the expenditures thereof; also of the amounts used in defraying the expenses of the United States courts in each judicial district; also of the statistics of crime under the laws of the United States, and a statement of the number of causes, civil and criminal, pending during the preceding year in each of the several courts of the United States. He is also required to report to Congress the names of all persons employed or retained as attorneys or counsellors at law to assist district attorneys, stating where and upon what business each was employed and the compensation of each. (R. S., §§ 384, 385.)

**975.** It is his duty to prescribe all needful rules and regulations for the government of the jail of the District of Columbia, also of such penitentiaries as have been or may be erected by the United States in any organized Territory, excepting as otherwise provided in the case of the penitentiaries in Montana, Idaho, and Wyoming. (R. S., §§ 1893, 5545.)

**976.** He may designate a suitable jail or penitentiary in a convenient State or Territory for the confinement of persons convicted of crime by the United States courts of any district or Territory wherein there may be no jail or penitentiary suitable, and he is authorized to contract with

the managers or authorities of such place of confinement for the imprisonment, subsistence, and proper employment of persons so convicted during the term of imprisonment to which they were sentenced. (R. S., §§ 5546, 5547 ; act July 12, 1876, Stats. 19, p. 89.)

**977.** He has also authority of the same character as to the confinement of juvenile offenders under the age of sixteen years in some house of refuge. (R. S., § 5549, 5550.)

**978.** Upon his application, all persons who have been convicted of any offense in the courts of the United States and imprisoned in any State prison or penitentiary, and who during such confinement shall become insane, are to be transferred, by direction of the Secretary of the Interior, to the asylum for the insane in the District of Columbia.

**979.** And in case there shall not be accommodation in such asylum for such persons, or there shall be in his opinion good reasons for placing any of such persons in a State asylum, then the Attorney-General is authorized to contract with any State asylum for the insane within the State in which the convict is imprisoned for his care and custody while remaining insane, during the term for which he was sentenced to imprisonment. (Stats. 18, p. 251, act June 23, 1874.)

**980.** Upon the assenting opinion of the Attorney-General, the Secretary of the Treasury may reverse or modify adversely to the United States any ruling or decision once made giving construction to the law imposing customs duties ; also where there has been a judicial decision of a Circuit or District Court of the United States reversing such ruling or decision from which the Attorney-General shall certify that no appeal or writ of error will be taken by the United States. (Act March 3, 1875, Stats. 18, p. 469.)

**981.** It is made his duty by law to examine into the validity of the title of any land, before the same can be

purchased by the United States for the purpose of erecting thereon any armory, arsenal, fort, fortification, navy-yard, custom-house, light-house, or other public building, and to give his opinion in writing thereon. And he is empowered to obtain from the district attorneys of the United States any assistance or information within their power to give relative to the titles to public property lying in their respective districts. (R. S., § 355.)

**982.** Until a comparatively recent period, the duties of the Attorney-General as prescribed by the statutes, although of the utmost importance, were restricted within a very limited sphere of operations. They consisted mainly in the prosecution of suits in the Supreme Court wherein the United States was concerned, and in giving his advice and opinion upon questions of law to the President and the heads of departments when required.

The act of June 22, 1870, established the Department of Justice, with the Attorney-General at its head. By its provisions the different law officers of the several departments were transferred to and became part of this department. These were the Solicitor and Assistant Solicitor of the Treasury, the Solicitor of Internal Revenue, the Naval Solicitor, and the Law Officer of the State Department, designated by the act as Examiner of Claims in that department. The clerks and employees in the office of the Solicitor of the Treasury were also transferred by the act. Besides the increase thus made in the Attorney-General's Department, and the added oversight and supervision of these additional officers in the exercise of their varied and important functions and duties, the act imposed upon him many details for administrative action not before contemplated. The design of the act was to secure harmony of action and consistency, particularly in the legal opinions of the several law officers of the Government, which would

be the better maintained, it was thought, by bringing all of the officers named under one controlling head.

**983.** To proceed to the duties of his assistants and of these several officers, it may be remarked briefly, as to the former, that with the exception of the Solicitor-General their duties are not specifically prescribed by law.

The only provision with regard to that officer is, that he, together with the Attorney-General, unless the latter otherwise directs, shall conduct and argue suits and writs of error and appeals in the Supreme Court, and suits in the Court of Claims, wherein the United States is interested. He is, however, the next in rank to the head of the department, and in the absence or disability of the Attorney-General, or in case of a vacancy, becomes the Acting Attorney-General, representing the department in that capacity in the Cabinet Councils of the President.

**984.** The duties of the three Assistant Attorneys-General are wholly assigned them by the Attorney-General. He has designated one to assist in the argument of cases in the Supreme Court, another to the care of business in the Court of Claims, and he has detailed another as the Law Officer or Solicitor of the Department of the Interior. As this latter officer, the Solicitor of Internal Revenue, and the Examiner of Claims are only nominally attached to this department, it is more convenient, as likewise more appropriate, to notice them, with reference to their particular duties, in connection with the respective departments with which, as regards their business relations, they are more intimately connected.

**985.** The office of the Attorney-General is not formed into distinctive divisions in the transaction of the business devolving upon it. The business coming to the department is quite diversified in character, although, perhaps, not so well defined by law as that transacted by other departments.

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It being the duty of the Attorney-General to conduct the suits in which the United States is a party or interested, both in the Supreme Court and the Court of Claims, it is plain that the demands upon him in that regard can be met only with the assistance of others trained to the law and possessing superior qualifications and abilities in the practice of the profession. Cases brought up to the Supreme Court from the inferior tribunals of the United States by writ of error or appeal must have elaborate and exhaustive preparation. The records in the cases in the court below and the briefs of the district attorneys are received in the Attorney-General's office. The argument of cases in that court is conducted personally by the Attorney-General, or by the Solicitor-General, or by the Assistants.

Cases pending in the Court of Claims against the United States must also have elaborate preparation, both as to the law and the facts, and they frequently require the taking of testimony by deposition at distant places. The examination required extends to all points from which a disputed claim may be viewed. It goes to the inception of the transaction upon which the claim is based, to the authority of law, under which it is assumed the contract was made or from which it is implied, to the facts set out by the claimant, to all matters of counter-claim which the Government may have, and to the administrative action, if any, which may have been had thereon by any executive department. To this business is assigned another Assistant Attorney-General, and he has the aid, both in the preparation of the cases and their argument in court, of gentlemen of the law employed under authority of the proper appropriation for this specific purpose. A reference briefly to the jurisdiction of this court will more fully exhibit the character of the services required of these officers.

It has jurisdiction of all claims founded upon any law of



Congress or any regulation of an executive department, or upon any contract express or implied with the Government, and of all claims which may be referred to that court by either House of Congress.

Of the claim of any disbursing officer of the United States, or his representatives, for relief from responsibility on account of capture "or otherwise," while in the line of his duty, of Government funds, vouchers, records, or papers in his charge for which he is held responsible.

Of all claims for the proceeds of captured and abandoned property, for the recovery of which a right of action is given by law in certain cases and under special restrictions.

The Chief Clerk of the department has the general oversight of the clerical business of the office.

There is a Law Clerk assigned the department by law, who is designated in the act as Law Clerk and Examiner of Titles. His duties generally are to investigate questions of law affecting matters as to which the Attorney-General is called upon to express a formal opinion. He performs other duties in connection with the examination of abstracts of title to property conveyed to the United States, or the conveyance of which is in contemplation, it being required by law that before any money shall be expended upon land purchased by the United States for the purpose of erecting any public building thereon, the written opinion of the Attorney-General shall be first had in favor of the validity of the title thereto.

There is an additional Law Clerk authorized by law, to whom are referred questions of law for investigation and for the production of briefs and the expression of opinion thereon.

There is a Disbursing Clerk also attached to the department, who disburses by law the appropriation for the sala-

ries of the Attorney-General, the Solicitor-General, the several Assistants, the Solicitor and Assistant Solicitor of the Treasury, the Examiner of Claims in the State Department, and the several clerks and employees of the entire department; the salaries of the warden and jailors and expenses of the jail of the District of Columbia; also for the defense of suits and claims for seizure of captured and abandoned property, the prosecution and collection of claims, and for detection and prosecution of crimes, &c.; also the appropriation for the contingent expenses of the department.

Another clerk considers applications and the accompanying proof and recommendations, addressed to the pardoning power of the Executive, for clemency to offenders charged with crime committed against the United States.

All applications for pardon must be made upon the sworn petition of some credible person, stating as nearly as may be the age, nativity, and prior occupation of the applicant, and the grounds upon which pardon is asked; also whether the applicant was ever before convicted of crime.

The petition must be accompanied by evidence that notice of the application has been served upon the judge who presided and upon the United States attorney who prosecuted at the trial, where such service of notice is practicable; also by a certified summary of the docket entries in the applicant's case.

These applications and papers are transmitted to the proper United States attorney, who is called upon for a report of the facts and an expression of opinion as to the expediency and justice of the clemency sought by the applicant. He is requested also to transmit a written opinion of the judge who presided at the trial, if it can be obtained.

Upon a favorable consideration, the papers are sent to the President with the recommendation of the Attorney-

General that a pardon issue. If the President's decision is favorable, a direction is indorsed by him to the Attorney-General on the papers, which are returned. The latter thereupon makes a request by letter, embodying the facts and circumstances, addressed to the Secretary of State, in whose office a pardon is prepared, sent to the President for signature, returned to that office, and after having received the seal of the United States is transmitted to the proper United States marshal for execution.

Another clerk considers the emolument accounts of district attorneys, clerks, and marshals of United States courts preliminary to adjustment by the First Auditor and First Comptroller. To this end it is his duty to scan the items critically, comparing them carefully with the statutory fee bill, that the Attorney-General may be well advised as to the propriety of his approval to accompany the same on its way to the accounting officers.

The other clerks of the office are engaged in miscellaneous work and in matters referred to them specially, according to the pleasure of the Chief Clerk or of the head of the department.

The office of the Solicitor of the Treasury having functions of its own, also an actual bureau existence and distinct organization as provided specifically by law, will be noticed in this place as a bureau of the Department of Justice, but in a separate chapter.

## CHAPTER XXII.

## THE OFFICE OF THE SOLICITOR OF THE TREASURY.

**1836.** The office of the Solicitor of the Treasury was established by act of Congress of May 29, 1830. Previously there had been an Agent of the Treasury provided for by statute, whose general duty comprised the collection of official balances due by delinquent officers of the Government, and of other debts due the United States, such as those on duty bonds and those derived from outstanding direct taxes and internal duties. The act referred to provided for the appointment of a Solicitor of the Treasury, and directed the transfer to him of the books, papers, and records formerly appertaining to the Agent of the Treasury. It also directed the establishment by the Solicitor of rules and regulations for the observance of the United States attorneys, marshals, and clerks of courts in regard to United States suits, and gave that officer charge of all lands and property assigned, set off, or conveyed to the United States, and of all trusts created for the use of the United States in payment of debts.

**1870.** By act of June 22, 1870, the Department of Justice was established, and by its terms the Solicitors of the several departments were transferred to the new department, to be thenceforth under the control and supervision of the Attorney-General. The act provided also for the transfer of the Assistant Solicitor of the Treasury and of the clerks and employees of the office of the Solicitor of the Treasury, this office being the only one with a Solicitor at the head having a bureau existence. The other Solicitors were only

law officers attached to departments or bureaus, without any independent functions; with duties not specifically defined by law, but simply implied from the name given them by statute or assigned them by their superior officers. The design of the act in bringing all these law officers under a common head was to promote consistency and harmony in the decisions and practice of the departments as far as the same were grounded upon the opinions of the respective Solicitors. These Solicitors have had, however, as far as the performance of their duties, but a nominal connection with the Department of Justice. Their labors and official relations have naturally allied them with a closer affinity respectively to the departments with which they are brought into daily contact and intercourse.

988. The organization of this office is as follows :

1. The Solicitor of the Treasury.
2. The Assistant Solicitor of the Treasury.
3. The Chief Clerk.

The remaining force of the office is made up of clerks of the several classes created by statute, viz., those of the fourth, third, second, and first classes. Two in the higher grades of these clerks are employed in the consideration of legal questions referred by the Secretary of the Treasury to the Solicitor, or otherwise submitted, and in writing opinions for final consideration, approval, and signature of the Solicitor. Others in those grades have charge of the dockets of United States suits pending in the numerous Circuit and District Courts. They also examine and transmit to the proper district attorneys the transcripts of official accounts and certified copies of official bonds and documentary evidence received from the Comptrollers of the Treasury, the Sixth Auditor, or other proper officer, for the purpose of instituting suits. Still others have charge of general correspondence and business specifically assigned,

and of the general records of the office. The clerks in the lower grades are employed in miscellaneous work, but mainly in copying, registering, and in the charge of the files of the office.

The general business of the office, as originally contemplated by its creation, has regard chiefly to the collection of debts due by individuals to the United States requiring legal proceedings for their enforcement. The office takes cognizance of all suits commenced and pending, excepting so-called internal-revenue suits, wherein the United States is or is likely to be pecuniarily interested, and directs, when necessary, the United States attorneys, clerks of courts, and marshals in all matters appertaining to such suits, to the end that the same may be vigorously pressed to trial and judgment, and that the amounts sought to be recovered may be promptly and faithfully collected, whether by execution or otherwise, and as promptly and faithfully paid into the Treasury. A glance at the yearly reports of the Solicitor, exhibited in the annual finance reports of the Secretary of the Treasury, will show the business of the office, as regards these suits alone, to be one of no inconsiderable magnitude. Taking the report for the fiscal year ending June 30, 1878, it will be seen that the result of the year was as follows :

The number of suits commenced was 2,326.

The amount involved therein, exclusive of actions *in rem.*, was \$2,340,811.35. •

The number in judgment for the United States was 1,173.

The number decided adversely to the Government was 43.

The whole number disposed of was 2,600.

The aggregate sum for which judgments were rendered was \$949,559.08.

Besides the care and control of suits, the office has charge of all lands acquired by the United States in payment of

debts, whether by assignment or under judicial process, excepting those acquired from proceedings arising under the internal-revenue laws, and of the sale of such lands at public auction when it is desirable and expedient to offer the same. There are other duties incumbent upon the office which, together with those thus briefly indicated, will more fully appear in detail in the following reference to the statutes specifically applicable to the head of the office.

THE SOLICITOR OF THE TREASURY.

**989.** The written opinion of the Solicitor of the Treasury may be required by the Attorney-General on any question of law submitted by any department for the opinion of the latter, except questions involving a construction of the Constitution of the United States. (R. S., § 358.)

**990.** The Solicitor may be required, as also the other officers of the department, by the Attorney-General to perform any duty required of the department or any officer thereof. (R. S., § 360.)

**991.** He is required, as are also the other officers of the department, under the direction of the Attorney-General, to give opinions and render services requiring the skill of persons learned in the law necessary to enable the President and heads of departments, heads of bureaus, and other officers of the departments to discharge their respective duties; and on behalf of the United States, under the same direction, to procure proper evidence for, and conduct, prosecute, or defend, suits and proceedings in the Supreme Court and in the Court of Claims in which the United States or any officer thereof, as such officer, is a party or has an interest. (R. S., § 361.)

**992.** The Solicitor of the Treasury, as is the case with any officer of the department, may be sent by the Attorney-General to any State or district in the United States to at-

tend to the interests of the United States in any suit pending in any of the courts of the United States or in the courts of any State, or to attend to any other interest of the United States. (R. S., § 367.)

**993.** He has charge of the books, papers, and records formerly appertaining to the office of the Agent of the Treasury, or to the superintendence of the collection of outstanding direct taxes and internal duties, which were transferred to him by the act of May 29, 1830, and of the seal adopted for the office of the Solicitor of the Treasury. (R. S., § 372.)

**994.** Whenever he shall receive information from a collector of customs of the delivery of any bond for duties to a district attorney for suit, he is required to make such entry thereof as that the attorney may duly appear chargeable therewith until the amount has been paid to the United States, or he has obtained judgment thereon and delivered execution to the marshal, or until such attorney shall be otherwise discharged from the responsibility therefor. (R. S., § 373.)

**995.** He is required to make constant and strict examinations and comparisons of the reports made by the collectors of customs of the delivery by them of bonds for duties to district attorneys, and of the returns made by such attorneys as to bonds so delivered to them. And whenever it appears that any collector has made returns of any bond as in suit or delivered for suit which is not at the time in suit or delivered for suit, or has returned any bond as in suit for the whole amount thereof when part thereof has been paid to him, or as in suit for more than is actually due thereon, the Solicitor of the Treasury is required, immediately upon discovery thereof, to communicate the facts to the President. (R. S., §§ 374, 375.)

**996.** He is required, under the direction of the Secretary of the Treasury, to take cognizance of all frauds or



attempted frauds upon the revenue, and to exercise a general supervision over the measures for their prevention and detection, and for the prosecution of persons charged with the commission thereof. (R. S., § 376.)

**997.** It is made his duty to establish such regulations, not inconsistent with law, with the approbation of the Secretary of the Treasury, for the observance of collectors of customs, and, with the approbation of the Attorney-General, for the observance of district attorneys and marshals, respecting suits in which the United States is a party, as may be deemed necessary for the just responsibility of those officers and the prompt collection of all revenues and debts due and accruing to the United States, excepting suits for taxes, forfeitures, or penalties arising under the internal-revenue laws. (R. S., § 377.) He is empowered also to instruct the district attorneys, marshals, and clerks of United States courts in all matters and proceedings appertaining to suits in which the United States is a party or is interested, excepting suits for taxes, forfeitures, or penalties arising under internal-revenue laws, and to cause such officers to report to him from time to time any information he may require in relation to the same. (R. S., § 379.)

**998.** It is required that all suits and proceedings arising out of the provisions of law governing national banking associations, in which the United States or any of its officers or agents shall be parties, shall be conducted by the district attorneys, under the direction and supervision of the Solicitor of the Treasury. (R. S., § 378.)

**999.** He is required to report all moneys recovered or collected under his direction to the officer from whom the bond or other evidence of debt was received, in order that the latter may give proper credit therefor, and to report likewise all credits allowed by due course of law on any suits under his direction. (R. S., § 378.)

**1000.** On the institution of a suit it is required by law, and by regulations framed by authority of law, that the district attorney shall at once transmit a statement of the same to the Solicitor of the Treasury. The statutes also direct that at the end of each term of the United States courts the district attorneys shall forward to the Solicitor, except in internal-revenue suits, full and particular statements, verified by certificates of the clerks of the courts respectively, of all causes pending in said courts, and of those decided therein during such term, in which the United States is a party; also, on the first day of October in each year, that they shall make return to the Solicitor of the number of suits and proceedings commenced, pending, and determined within their districts during the fiscal year next preceding the date of such returns, showing the dates when such proceedings or suits were commenced, the reasons for delay or continuance beyond the usual or a reasonable period, and the measures taken by such attorneys to press the proceedings or suits to a close. (R. S., §§ 772, 773.)

**1001.** It is required by law also that all proceedings had upon writs of execution, or other process placed in the hands of United States marshals for the collection of moneys adjudged and decreed to the United States in the courts respectively, shall be reported by those officers to the Solicitor of the Treasury within thirty days before the commencement of the terms of the respective Circuit and District Courts. (R. S., § 791.)

**1002.** It is likewise required that every clerk of a Circuit or District Court shall, within thirty days after the adjournment of each term thereof, forward to the Solicitor of the Treasury lists of all judgments and decrees, to which the United States is a party, entered in those courts respectively during that term, showing the amount adjudged or decreed in each case for or against the United States and

the term to which execution thereon is returnable. (R. S., § 797.)

**1003.** Copies of any documents, records, books, or papers in the office of the Solicitor of the Treasury, certified by the Solicitor under the seal of his office, or when the office is vacant by the officer acting as Solicitor for the time, may be used in evidence equally in value with the originals. (R. S., § 883.)

**1004.** The Solicitor is required, within sixty days after receiving a report from the Comptroller of any person in arrears to the United States, from whom any pay or salary is withheld on account of such liability, to order suit to be commenced against the delinquent and his sureties. (R. S., § 1766.)

**1005.** It is his duty to examine and satisfy himself as to the surety of certain official bonds required by law to be executed, viz.:

Those of disbursing clerks in the several departments. (R. S., § 176.)

Assistant Treasurers of the United States, and all officers in any mint or assay office authorized by law to act as Assistant Treasurers. (R. S., § 3600.)

Collectors of internal revenue, who are required to execute bonds with not less than five sureties. (R. S., § 3143.)

The Commissioner and the Chief Clerk of the Department of Agriculture: the former in the sum of ten thousand dollars and the latter in the sum of five thousand dollars. (R. S., § 524.)

**1006.** Whenever a seizure is made to enforce a forfeiture, the collector or person causing the seizure is required by statute to report at once to the Solicitor of the Treasury. (R. S., § 3083.)

**1007.** The Solicitor of the Treasury is required to issue a distress warrant, directed to the marshal of the proper

district, against any delinquent collector of the revenue, receiver of public money, or other officer in the receipt of public money, or the sureties of such officer, whom the Comptroller or the Commissioner of Customs may report as having failed either to collect, or to render his accounts, or to pay over such moneys in the manner and within the time as provided by law. Such distress warrant must express therein the amount with which the said officer is chargeable, and the sums, if any, which have been paid over by him, so far as the same are ascertainable. (R. S., §§ 3217, 3625.)

**1008.** Upon a report of a district attorney, or any special attorney having charge of any claim in favor of the United States, showing in detail the condition of such claim and the terms upon which the same may be compromised, and recommending that it be compromised upon the terms offered, and upon the recommendation of the Solicitor of the Treasury, the Secretary of the Treasury is authorized to compromise such claim accordingly. Cases arising under the internal-revenue laws and claims under the postal laws, as regards the compromise of the same, are otherwise provided for in special sections of the statutes, and accordingly would seem to be excepted from this authority given the Solicitor. (R. S., §§ 295, 3229, 3469.)

**1009.** At every sale on execution, at the suit of the United States, of lands or tenements of a debtor, the United States may, by such agent as the Solicitor of the Treasury shall appoint, become the purchaser thereof; but in no case shall the agent bid in behalf of the United States a greater amount than that of the judgment and costs. Upon such purchase the marshal of the appropriate district is required to make all needful conveyances to the United States. (R. S., § 3470.)

**1010.** The Solicitor of the Treasury is authorized, with

the approbation of the Secretary of the Treasury, to rent, for a period not exceeding three years, or to sell at public sale, in such manner and upon such terms as may in his judgment be most advantageous to the public interests, any unproductive lands, or other property of the United States, acquired under judicial process or otherwise in the collection of debts, after advertising the time, place, and conditions of such sale for three months preceding the same in some newspaper published in the vicinity thereof. (R. S., § 3749.)

**1011.** Another statute gives a similar authority to the Commissioner of Internal Revenue, as regards lands or property acquired in payment of debts arising under the internal-revenue laws, thus constituting an exception to the general authority given the Solicitor of the Treasury. (R. S., §§ 3208.)

**1012.** The Solicitor of the Treasury has charge of lands and other property which have been or may be assigned, set off, or conveyed to the United States, of all trusts created for the use of the United States, and of the sale and disposal of lands assigned to or set off to the United States in payment of debts, or vested in the United States by mortgage or other security for such payment. In cases where real estate has become the property of the United States, by conveyance, extent or otherwise, in payment of a debt, and such debt is afterwards fully paid in money, and the same has been received by the United States, the Solicitor of the Treasury may release by deed or otherwise convey the said real estate to the debtor from whom it was taken, if living, or if such debtor is dead to his heirs or devisees, or such person as they may appoint. The law, however, excepts from this provision all property or real estate acquired by the United States in payment of any debt arising under the internal-revenue laws, and vests the

charge thereof in the Commissioner of Internal Revenue. (R. S., §§ 3208, 3750, 3751.)

**1013.** The Solicitor, by direction of the Secretary of the Treasury, may cause a stipulation to be entered into by the proper district attorney for the discharge from seizure, arrest, attachment, or proceeding in any judicial proceeding under the laws of any State, district, or Territory, of any property owned or held by the United States, or in which the United States has or claims an interest, to the effect that upon such discharge the person asserting the claim against such property shall become entitled, as against the United States, to all the rights he would have had in case possession of such property had not been changed. (R. S., §§ 3753, 3754.)

**1014.** Upon a report from the Congressional Printer of the default of any contractor in furnishing paper according to contract, the Solicitor of the Treasury is required to prosecute such defaulting contractor, and his sureties upon the bond, in the Circuit Court of the United States of the district in which such contractor resides. (R. S., § 3777.)

**1015.** Fees of special counsel in prize cases incurred or authorized by any department, or for the defense of captors against demands for damages made by claimants in the District Court, not paid by claimants, nor from the prize fund in the particular case, and audited and allowed by the department incurring or authorizing them, and by the Solicitor of the Treasury, are by law chargeable upon and payable out of the funds appropriated for defraying the expenses of suits in which the United States is a party or interested. (R. S., § 4649.)

**1016.** Besides these specifically laid down by statute, other duties devolve upon the office, such as the Secretary of the Treasury may from time to time impose upon the Solicitor of the Treasury as the law officer of his depart-

ment. These are of a very important and engrossing character, affecting questions arising in the administration of the Treasury and requiring legal consideration.

**1017.** In the consideration of these questions, and of others to which attention may be directed in connection with the numerous pending suits, the office of the Solicitor of the Treasury has, in addition to the head of the office, the Assistant, and other gentlemen trained to the profession of the law, the aid of a well-selected law library, comprising six thousand volumes, embracing nearly all the standard text-books and the law reports of United States and of State courts, as well as the statutes of the several States.

**1018.** The Secret Service Division has also been placed under the general supervision of the Solicitor. It is actually a division of the office of the Secretary of the Treasury. A reference to its duties has been made, more appropriately, perhaps, in connection with the other divisions of that office.

**1019.** It has been a custom of long standing to refer to the Solicitor many of the cases for remission of fines, penalties, and forfeitures under the customs laws. These cases are often very voluminous, as regards the testimony of witnesses and statement of fact of the district judge. Such a reference calls for a report advising the Secretary whether, upon the facts and evidence presented, it may be reasonably concluded that the person who has incurred the fine, penalty, or forfeiture, so incurred the same without willful negligence or intention of fraud; for, upon being satisfied upon these points, the Secretary is authorized by statute to remit such fine, penalty, or forfeiture. The references of cases of this character originate in the Navigation Division of the Secretary's office.

**1020.** It has been customary also for the Secretary to refer to the Solicitor of the Treasury, for expression of his

opinion, questions arising in the administration of the customs laws. Many of these involve the construction to be given to the tariff acts; and as these acts are among the most complex subjects of legislation, the examinations of the cases submitted require often the most laborious and exhaustive research in their treatment.

**1021.** It has been customary also to refer for the examination of the Solicitor all official bonds of Treasury officers, besides the various contracts, contractors' bonds, and other legal instruments. In this regard the office of the Solicitor is frequently called upon to draft legal instruments of varying character. These and the former, from their great number, occupy a large share of the time and attention of the office. The official bonds subject by law to the approval of the Solicitor are only those of Assistant Treasurers of the United States, collectors of internal revenue, disbursing clerks of the several departments, and of the Commissioner and Chief Clerk of the Department of Agriculture.

**1022.** An important and responsible duty, and often a delicate one, is imposed by law upon the Solicitor in the matter of proposals for a compromise of claims of the United States. The section of the Revised Statutes authorizing such compromise has been before cited, in referring to the specific statutory duties of that officer. In accordance with an opinion of the Attorney-General, judgments in internal-revenue suits are embraced under the general description of claims, and are subjects of compromise under this section. An offer of compromise is generally made in the form of a petition or application either to the United States attorney in charge of the claim, to the Solicitor of the Treasury, or to the Secretary of the Treasury. By law the concurrence of all these officers is required before a claim can be compromised. It must first have the favor-



able recommendation of the United States attorney, then the concurrence therein of the Solicitor, and finally the approval of the Secretary, who may then direct the Solicitor to cause the proposed compromise to be carried into effect. It is required of the United States attorney, when he reports in favor of a compromise, that he state fully the facts and circumstances, the pecuniary situation of the debtor, the probabilities of recovery of judgment, or, if in judgment, of the collection of the same on execution; and, in a word, that he state the grounds upon which he deems a compromise advisable in a given case. For it has been held in the Solicitor's office as an inflexible rule of action in compromise cases, that the enactment authorizing a compromise was made in the interests of the United States, and is to be construed entirely with reference to expediency on the part of the Government in the present acceptance of a part of the claim, instead of risking the entire amount through uncertainty in obtaining judgment, or by reason of the known or probable insolvency of the parties indebted.

**1023.** The regulations which the Solicitor has issued by authority of law require district attorneys and clerks of courts to report, on blanks supplied them for the purpose, the commencement of suits immediately after process shall be issued, and the proceedings at each term of the court in all pending cases. Those regulations also require of district attorneys a statement on the first of October annually of all suits commenced, pending, and determined, and the proceedings therein within their respective districts during the fiscal year next preceding, classifying such suits according to their designation of Treasury transcript; fines, penalties, and forfeitures under customs and navigation laws; custom-house bond; collectors or those against customs officers for acts committed or for refund of moneys exacted; fines, &c., under postal laws; and miscellaneous.

**1024.** District attorneys are charged to press suits to judgment at the earliest day practicable and consistent with the public interests; to refrain from a continuance or suspension of proceedings, from giving consent to dismissal, or from the entry of a judgment for a less sum than is claimed by the United States, unless specifically instructed. They are charged also to place executions in the hands of marshals as soon after judgment as practicable, and to take prompt and efficient measures to enforce satisfaction. They are prohibited from receiving payment of any debt due the United States when not specially directed by law or by the Solicitor of the Treasury.

**1025.** They, as well as marshals and clerks of United States courts, are directed by special regulations addressed to each in a manner calculated to secure, from time to time, full and prompt reports concerning suits, so that the dockets of this office may at all times show the situation of any case in charge of the Solicitor of the Treasury. These regulations are designed also to secure from them the most efficient aid in the recovery of all indebtedness to the United States in suit or in judgment.

## CHAPTER XXIII.

## THE DEPARTMENT OF THE NAVY.

**1026.** The Department of the Navy was not established until April 30, 1798. Previously the Secretary of War had charge of matters relating both to the land and naval forces.

The head of the department is the Secretary of the Navy. As in the other executive departments, there is a Chief Clerk to supervise the clerical business.

**1027.** It is provided also that the business shall be distributed among the following-named bureaus :

1. Yards and Docks.
2. Equipment and Recruiting.
3. Construction and Repairs.
4. Steam Engineering.
5. Navigation, including a Hydrographic Office.
6. Ordnance.
7. Provisions and Clothing.
8. Medicine and Surgery.

Each of these bureaus has a chief, whose appointment is to be made by the President, by and with the advice and consent of the Senate, from certain selected classes of officers named in the statutes, or from officers having the relative rank of captain in the staff corps of the navy on the active list.

**1028.** The Chiefs of the Bureau of Yards and Docks, of the Bureau of Equipment and Recruiting, of the Bureau of Navigation, and of the Bureau of Ordnance must be appointed from the list of naval officers not below the grade of commander.

**1029.** The Chief of the Bureau of Construction and Repairs is required to be appointed from the list of officers of the navy not below the grade of commander, and he must also be a skillful naval constructor.

**1030.** The Chief of the Bureau of Steam Engineering is required to be appointed from among the chief engineers of the navy, and he must be a skillful engineer.

**1031.** The Chief of the Bureau of Provisions and Clothing is required to be appointed from the list of paymasters of the navy of not less than ten years' standing.

**1032.** The Chief of the Bureau of Medicine and Surgery is required to be appointed from the list of surgeons of the navy.

**1033.** Each of these bureaus has a Chief Clerk provided by law; also its several clerks of the different classes and draughtsmen when needed, as appropriated for by Congress from year to year.

**1034.** All estimates for specific, general, and contingent expenses of the department and of the several bureaus must be furnished to the Secretary of the Navy by the chiefs of these bureaus respectively.

**1035.** These bureaus are charged with the custody of the books, records, and accounts pertaining to their respective duties, which duties are performed under the authority of the Secretary of the Navy. Their orders are considered as emanating from him.

To particularize the duties of these several officers and organizations, we commence with the head of the department.

THE SECRETARY OF THE NAVY.

**1036.** The Secretary of the Navy is required to keep in proper books a complete inventory of all property belonging to the United States in the buildings, rooms, offices,

and grounds occupied by him and under his charge. (R. S., § 197.)

**1037.** He is required to execute such orders as he shall receive from the President relative to the procurement of naval stores and materials and the construction, armament, equipment, and employment of vessels of war, as well as all other matters connected with the naval establishment. (R. S., § 417.)

**1038.** He has the custody and charge of all the books, records, and other property remaining in and appertaining to the department. (R. S., § 418.)

**1039.** He is required to cause from time to time to be collected and transmitted to him at the seat of government all flags, standards, and colors taken by the navy from the enemies of the United States. (R. S., § 428.)

**1040.** He is required to report annually to Congress—

A statement of the appropriations of the preceding fiscal year for his department, showing the amount appropriated under each specific head, the amount expended under each head, and the balance which on the 30th day of June preceding such report remained unexpended, such report to be accompanied by estimates of the probable demands on each appropriation.

A statement of all offers for contracts for supplies and services made during the preceding year by classes, indicating such as have been accepted.

A statement showing the amounts expended during the preceding fiscal year for wages of mechanics and laborers employed in building, repairing, and equipping vessels of the navy, or in receiving and securing stores and materials for those purposes, and showing the expenditures for the purchase of material and stores for the same purpose, and the cost or estimated value of the stores on hand under the appropriation in the navy-yards at the commencement of

the fiscal year next preceding; also the cost or estimated value of articles received and expended during the year, together with the cost or estimated value of the articles belonging to the appropriation which may be on hand in the navy-yards at the close of the next preceding year.

A statement of all acts done by him in making sale of any vessel or materials of the navy, specifying all vessels and materials sold, the parties buying the same, and the amount realized therefrom; also such other facts as may be necessary to a full understanding of his acts. (R. S., § 429.)

**1041.** The estimates for expenditures required by the Department of the Navy, for the purposes specified by law under particular heads, must be given by him in detail, and the expenditures made under appropriations therefor must be accounted for, so as to show the disbursements of each bureau under the respective appropriations. The Secretary of the Navy is required also to submit annually to Congress estimates of the claims and demands chargeable upon and payable out of the naval pension fund. (R. S., §§ 3666, 3667.)

**1042.** All appropriations for specific, general, and contingent expenses of the Navy Department are required to be under his control and to be expended by his direction. (R. S., § 3676.)

**1043.** He is authorized to cause to be prepared at the Hydrographic Office maps, charts, and nautical books relating to and required in navigation; to publish and furnish them to navigators at the cost of printing and paper; to purchase the plates and copyrights of such existing maps, charts, navigators' sailing directions and instructions as he may consider necessary, and when he may deem it expedient, under such regulations and instructions as he may prescribe. All moneys received from the sales of such

charts, &c., are required to be paid by him into the Treasury, to be used in the further preparation of maps, charts, &c., as before stated. (R. S., §§ 432, 433.)

**1041.** He is authorized to place the supervision of the Nautical Almanac in charge of any officer or professor of mathematics in the navy who is competent for that service. (R. S., § 436.)

**1045.** He is authorized to designate a board of naval surgeons for the examination of persons proposed for appointment as surgeons and assistant surgeons in the navy; also a board of paymasters for the examination of persons, as to their physical, mental, and moral qualifications, who are proposed for appointment as assistant paymasters in the navy; and he may prescribe the examination to be made as to the qualifications of persons proposed for promotion to the grades of passed assistant paymasters and paymasters.

The bonds required of such officers for the faithful discharge of their duties are subject to the examination and approval of the Secretary. He is authorized also to designate a board of competent engineers and medical officers for the examination of persons proposed for appointment as second assistant engineers in the navy or for appointment or promotion in the engineer corps. (R. S., §§ 1370, 1380, 1383, 1392.)

**1046.** He may appoint for temporary service such acting assistant surgeons as the exigencies of the service may require. (R. S., § 1411.)

**1047.** He may appoint citizens who are not officers of the navy to be storekeepers on foreign stations, and fix the amount of the required official bond, when a suitable commissioned or warrant officer of the navy cannot be ordered on such service, or when in his opinion the public interest will be promoted thereby. (R. S., §§ 1414, 1415, 1438.)

**1048.** He is authorized to discontinue the office or employment of any measurer and inspector of timber, clerk of the yard, clerk of the commandant, clerk of the storekeeper, clerk of the naval constructor, and keeper of the magazine at any navy-yard, and to require the duties of the latter to be performed by gunners. (R. S., § 1416.)

**1049.** He may place on furlough any officer on the active list of the navy. (R. S., § 1442.)

**1050.** He may detail a line officer to act as the aid or executive of the commanding officer of a vessel of war or naval station, which detailed officer, when not impracticable, must be next in rank to such commanding officer. (R. S., § 1469.)

**1051.** He is required, as soon after the 5th of March in each year as possible, to notify in writing each member and delegate of the House of Representatives of any vacancy that may exist in the district of such member or delegate in the cadet midshipmen at the Naval Academy, and he may fill that vacancy unless a nomination shall be made before the 1st of July by the member or delegate entitled to make the same. (R. S., § 1514.)

**1052.** The Secretary of the Navy may prescribe regulations for the examination at stated times of all candidates for admission to the Naval Academy. (R. S., § 1515.)

**1053.** He is authorized to make provision by regulation for educating at the Naval Academy, as naval constructors or steam engineers, such midshipmen and others as may show a peculiar aptitude therefor, and to this end to form a separate class at the academy, to be styled cadet engineers, or otherwise afford to such persons all proper facilities for such a scientific mechanical education as will fit them for these professions. He may annually appoint cadet engineers in the navy, not exceeding twenty-five in number; but no persons other than midshipmen are eligible



unless they first produce satisfactory evidence of mechanical skill and proficiency, and pass an examination as to their mental and physical qualifications. (R. S., §§ 1522, 1523; Stats. 18, p. 192, act June 22, 1874.)

**1054.** He is required to arrange the course of studies and the order of recitations at the Naval Academy so that the students shall not be required to pursue their studies on Sunday. (R. S., § 1526.)

**1055.** He is required to name the vessels of the navy, under the direction of the President, according to the following rule :

Sailing vessels of the first class to be named after the States of the Union ; those of the second class, after the rivers ; those of the third class, after the principal cities and towns ; those of the fourth class, as the President may direct.

Steamships of the first class to be named after the States of the Union ; those of the second class, after the rivers and principal cities and towns ; and those of the third class, as the President may direct. (R. S., § 1531.)

**1056.** The Secretary may change the name of any vessel purchased for the navy by authority of law. (R. S., § 1533.)

**1057.** He is authorized to designate examining boards to judge of the expediency of repairs of the hull and spars and of the sails and rigging of any vessel whereon the expense will exceed three thousand and one thousand dollars respectively. (R. S., §§ 1538, 1539.)

**1058.** He is authorized to sell at public sale such vessels and material of the navy as in his judgment cannot be used, fitted out, or repaired to advantage ; and he is required to report at the opening of each session of Congress all vessels and materials so sold, the purchasers, together with the amount realized, and any other facts

necessary to a full understanding of his acts in this regard. (R. S., § 1541.)

**1059.** The orders, regulations, and instructions issued by the Secretary of the Navy prior to July 14, 1862, with such alterations as he may have adopted since that time with the approval of the President, are to be recognized as the regulations of the navy, subject to alterations adopted in the same manner. He is required to cause each commissioned or warrant officer of the navy, on entering the service, to be furnished with a copy of such regulations. (R. S., §§ 1547, 1548.)

**1060.** He may cause persons in the navy or marine corps who become insane while in the service to be placed in such hospital for the insane as in his opinion will be most convenient and best calculated to promise a restoration of reason. And he may pay to such hospital, other than the Government Hospital for the Insane in the District of Columbia, the pay which may from time to time be due such insane person; and he may, in addition thereto, pay to such institution, from the annual appropriation for contingencies of the naval service, any deficiency of a reasonable expense, not exceeding one hundred dollars per annum. (R. S., § 1551.)

**1061.** He may establish at such places as he may deem necessary suitable depots for coal and other fuel for the supply of steamships of war. (R. S., § 1552.)

**1062.** He is authorized to substitute for the rations of coffee and sugar the extract of coffee combined with milk and sugar, provided he shall believe such substitution to be conducive to the health and comfort of the navy and not more expensive to the Government. (R. S., § 1581.)

**1063.** He is required to provide for examinations as to the qualifications of persons designated for appointment in the marine corps. (R. S., § 1599.)

**1061.** He is required to deduct from the pay due each of the officers and enlisted men of the marine corps twenty cents per month for every officer and marine, and to apply the sum so deducted to the fund for navy hospitals. (R. S., § 1613.)

**1062.** He is authorized, under the direction of the President, to cause such vacant and unappropriated lands of the United States as produce live-oak and red-cedar timber to be explored, and selection to be made of such tracts or portions thereof as in his judgment may be necessary to furnish for the navy a sufficient supply of such timber. (R. S., § 2458.)

**1066.** All purchases and contracts for supplies and services for the naval service are required to be made under the direction of the Secretary. (R. S., § 3714.)

**1067.** For provisions, clothing, hemp, and other materials for the navy the Secretary is required to advertise, once a week for at least four weeks, in one or more of the principal papers published in the place where such articles are to be furnished, for sealed proposals for furnishing the same, or any particular class thereof, specifying the class and referring bidders to the several chiefs of bureaus for printed schedules giving particulars. For the transportation of such articles he is required to advertise for a period of not less than five days. (R. S., § 3718.)

**1068.** If, after the acceptance of a proposal and the notification thereof to the bidder, such bidder fails to execute bond within the prescribed time, the Secretary of the Navy is directed to contract with some other person for furnishing the supplies, and to forthwith cause the difference between the amount contained in the proposal so guaranteed and the amount which he shall be obliged to pay under the contract to be charged against the failing bidder and his guarantor, for recovery in an action of debt. (R. S., § 3719.)

**1069.** The Secretary is required to preserve all such proposals, with a record thereof, and to report the same to Congress at the commencement of each regular session; such report to contain a schedule of the offers by classes, indicating such as have been accepted. (R. S., § 3720.)

**1070.** He may enter into contracts for tobacco from time to time, as required, for a period not exceeding four years; but he is not restricted in making such contracts to the lowest bidder, unless economy and the best interests of the service in his opinion require it. (R. S., § 3721.) He may reject any bid for articles when such bid appears to him excessive or ten per centum above their fair market value. (R. S., § 3724.)

**1071.** He may procure preserved meats, pickles, butter, flour, and desiccated vegetables in such manner and under such restrictions and guarantees as in his opinion will best insure the good quality of said articles; but in making contracts or purchases of all articles for naval purposes he is required to give the preference, all other things, including price and quality, being equal, to articles of the growth, production, and manufacture of the United States. (R. S., §§ 3726, 3728.)

**1072.** All contracts made by the Secretary of the Navy in behalf of the United States, or by officers under him, are required to be in writing, signed by the contracting parties, and copies are required to be filed in the Returns Office of the Department of the Interior at once or within thirty days, together with all bids, offers, and proposals, and a copy of the advertisement relating to the same. (R. S., § 3744.)

**1073.** It is his duty to furnish every officer appointed by him with authority to make contracts on behalf of the Government with a printed letter of instructions setting forth the duties of such officer; also to furnish therewith forms, printed in blank, of contracts to be made, and the

affidavit of returns required to be affixed thereto, so that all the instruments may be as nearly uniform as possible. (R. S., § 3747.)

**1074.** In any case of capture made by naval vessels he may employ special counsel for the captors, when in his judgment it is necessary for the protection of the interests of the captors and of the navy pension fund, and, under his direction, counsel so employed may institute and prosecute all proceedings necessary to protect those interests. (R. S., § 4620.)

**1075.** When a captured vessel cannot be sent into a port for adjudication because of its appropriation to the use of the United States, or of its loss or destruction, or of its condition, the Secretary of the Navy may designate any district in which proceedings for adjudication may be commenced. Upon the sale of prize property by order of court he may employ an auctioneer of known skill to make the sale, under the supervision of the marshal; such auctioneer to receive for his compensation and expenses commissions, by a scale to be established by the Secretary, not to exceed in any case one-half of one per centum on any sum exceeding ten thousand dollars on vessels, nor one per centum on any sum exceeding ten thousand dollars on other property. (R. S., §§ 4625, 4628, 4650.)

**1076.** The Secretary of the Navy is appointed by law the trustee of the navy pension fund. All penalties and forfeitures which by law are required to be applied to this fund are required to be sued for, recovered, distributed, and accounted for under his directions. And he has authority to mitigate in whole or in part, upon such terms as he may deem proper, by an order in writing, any fine, penalty, or forfeiture incurred for cutting or destroying or carrying away without proper authority any live-oak or red-cedar trees or other timber reserved for the use of the navy. (R. S., §§ 4750, 4751.)

**1077.** As trustee of the naval pension fund he is directed by law to cause to be invested in the registered securities of the United States, on the 1st of January and the 1st day of July of each year, so much of such fund then in the Treasury of the United States as may not be required for the payment of naval pensions for the then current fiscal year, to receive the interest in coin on such investment, and to deposit the said interest, after exchanging the same into currency, in the Treasury to the credit of that fund. (R. S., § 4753.)

**1078.** He is authorized to convene a board of not more than three naval officers, one of whom shall be a surgeon, to examine into the condition of an applicant for aid from the surplus income of the naval pension fund, and to recommend a suitable amount for the relief of such applicant, upon which recommendation the Secretary may issue his certificate thereof to the Commissioner of Pensions.

**1079.** The Secretary may also issue a like certificate to the Commissioner of Pensions upon being satisfied that an applicant for the benefit of the naval pension fund who has served as an enlisted person in the navy or marine corps for the period of twenty years, and has not been discharged for misconduct, is disabled from sea service by reason of age and infirmity, in lieu of providing him a home in the Naval Asylum at Philadelphia. (R. S., §§ 4756, 4757.)

**1080.** The Secretary of the Navy is also made by law the trustee of the privateer pension fund. This fund is derived from two per centum on the net amount of the prize-money arising from captured vessels and cargoes, and on the net amount of the salvage of vessels and cargoes recaptured by the private armed vessels of the United States, and is held in reserve, on the pledge of the United States, for the support and maintenance of the widows and

orphans of persons slain and for the benefit of persons wounded and disabled on board of private armed vessels of the United States in any engagement with the enemy. (R. S., 4758, 4759.)

**1081.** He has general charge and superintendence of all naval hospitals. He is authorized to deduct from the pay of each officer, seaman, and marine in the navy twenty cents per month, to be applied to the fund for such hospitals; also to collect and apply to the maintenance of such hospitals all fines imposed on navy officers, seamen, and marines. (R. S., §§ 4807-4809.)

**1082.** He is required to procure at suitable places proper sites for navy hospitals and to cause necessary buildings to be erected, having due regard to economy, and giving preference to such plans as with most convenience and least cost will admit of subsequent additions when the funds permit and circumstances require; also to provide, at one of the establishments a permanent asylum for disabled and decrepit navy officers, seamen, and marines, such asylum to be governed in accordance with rules and regulations prescribed by him. (R. S., §§ 4810, 4811.)

#### I. THE BUREAU OF YARDS AND DOCKS.

**1083.** This bureau is charged with the support and maintenance of all navy-yards, naval stations, basins, docks, together with the Naval Asylum and grounds. It has in charge the preparation of plans for the construction, alteration, improvement, and repair of all buildings, docks, wharves, &c., connected therewith, and has the general direction of all matters connected with such construction and repairs. It has charge of the purchase of stores, coal, fuel, furniture; of the care and preservation of the buildings, and the general management of the expenditures for all of these and kindred purposes. It advertises for and

receives proposals for furnishing articles and supplies coming under the cognizance of the bureau, and examines and passes upon all bids and makes all contracts for the same.

The navy-yards carried on by the Government, and so under charge of this bureau, are those at Kittery, Boston, New London, New York, League Island, Washington, Norfolk, Pensacola, and Mare Island. The Naval Asylum is at Philadelphia.

## II. THE BUREAU OF EQUIPMENT AND RECRUITING.

**1084.** This bureau attends to the purchase and supply of the equipment and outfit of vessels, embracing coal, hemp, wire, hides, and other material for the manufacture of rope, cordage, canvas, leather; also cables, anchors, galleys, and iron for the manufacture of the same; furniture, hose, cooking and heating stoves, life-rafts, tools, and boat apparatus. It also directs and is concerned in the hire of laborers to be employed in the equipment of vessels and the manufacture of the necessary articles. It also attends to the recruiting of seamen for the navy, and to the establishment, support, and maintenance of receiving ships for the reception and discipline of recruits; also to the expenditures of the fitting up of such vessels, and to all the contingent expenses attending this service. It provides for the transportation of enlisted men, the apprehension of deserters, and the establishment of training ships for the reception and education of boys enlisted for training as sailors in the navy.

## III. THE BUREAU OF CONSTRUCTION AND REPAIR.

**1085.** This bureau has the general oversight and direction of the construction and repair of vessels for use in the naval service, and to this end has the charge of the prepar-



ation of plans, the purchase of material and stores of all kinds, including tools, the care and preservation of material on hand, the hiring and pay of labor employed in the navy-yards and on foreign stations in the construction and repair of vessels, the protection of white-oak and timber growing on the public domain reserved by act of Congress for the purpose of the construction of naval vessels, &c. This bureau prepares also for Congress the annual estimates for appropriations for this branch of the public expenditure. It also receives, opens, and attends to the acceptance of bids for furnishing material and supplies used in the construction and repair of vessels, and gives attention to the payments therefor.

#### IV. THE BUREAU OF STEAM ENGINEERING.

**1086.** This bureau directs and has supervision of the construction, repair, refitting, and preservation of the boilers, engines, and machinery of naval vessels of the United States, transacts the business regarding all purchases of the materials, stores, and supplies necessary for that purpose, and the care, use, and preservation of the same. It conducts experiments to test the economy, efficiency, and character of different types of machinery, and for the purpose of securing reliable data pertaining to the science of marine propulsion. It makes up the estimates for the annual appropriations for this branch of the naval service, and gives general attention to the workings of the engineer force of the navy.

#### V. THE BUREAU OF NAVIGATION.

**1087.** This bureau attends to all matters in the interests of the navigation of the vessels of the United States navy. To this end it has in charge the construction of marine compasses for the navy, and of the promotion of

appliances for testing the accuracy and deviation of such instruments. It supplies charts, maps, and sailing directions for the use of the navy ; also ships' libraries, containing, besides approved works on navigation, such scientific, historical, law, and miscellaneous publications as are of advantage to naval officers. It supplies nautical and astronomical instruments, apparatus for naval signals, logs, leads, and all appliances for the navigation of our vessels.

**1088.** Attached to this bureau is the Hydrographic Office, established by act of Congress for the improvement of the means of safe navigation of United States naval vessels, as well as vessels of the mercantile marine, by surveys and the preparation of maps, charts, sailing directions, and nautical books required by and relating to navigation.

**1089.** The United States Naval Observatory is also under the direction of this bureau, and the Superintendent thereof makes his annual report to the Chief thereof of astronomical work and operations. The Nautical Almanac Office is also so directed in its operations, consisting in the preparation of the Almanac and its distribution to the vessels and stations of the navy, to surveying and exploring parties of the army, the Coast Survey, the General Land Office, observatories, astronomers, and to various colleges and public institutions, especially to those in which astronomical observations or investigations are conducted.

**1090.** The Naval Signal Office is also attached to this bureau, and is engaged, under its direction, in experiments and operations conducive to a complete system of signals on board ship. There is also attached to this bureau the office of the Superintendent of Compasses, giving its attention to the repairs, inspection, and adjustment of compasses, and to experiments in testing under certain conditions the deviations of these instruments.

**1091.** The Navigation Bureau also furnishes all estimates of appropriations required for these purposes and

for the payment of other expenses pertaining to matters under its cognizance.

#### VI. THE BUREAU OF ORDNANCE.

**1092.** This bureau directs the manufacture, care, and preservation of all ordnance for the use of the navy, as well as the purchase and supply of ordnance stores, tools, and materials. It has charge of magazines, arsenals, ordnance buildings, wharves, machinery, and appliances required in this department of supply for naval operations, and conducts the necessary repairs of the same. Under its direction experiments are made in ordnance and appliances for offensive and defensive warfare. It has charge of the supplies of gunpowder stored in magazines and of the measures for its care and protection. It has charge of explosives for torpedo operations and, in this connection, of the school of instruction in torpedo practice at Newport, Rhode Island. It makes up annually and submits for Congress the estimates of appropriation for the expenditures of this branch of the naval service.

#### VII. THE BUREAU OF PROVISIONS AND CLOTHING.

**1093.** This bureau has charge of all matters pertaining to the supply of provisions and clothing for the navy and small stores for the use of the officers and men. It passes upon bills and contracts for purchase of these articles when made at naval stations, and directs the manner of accounting for the same. It furnishes estimates of appropriations required for provisions, for expenses incidental to the preservation and handling of the same, and for stores and contingent expenses.

#### VIII. THE BUREAU OF MEDICINE AND SURGERY.

**1094.** This bureau has charge of all matters connected with the construction, repair, improvement, and maintenance.

nance of naval hospitals; also with the care and treatment of sick and invalid seamen belonging to vessels of the navy and of the sick belonging to the marine corps. It also attends to the purchase, supply, and preservation of medical stores and surgical appliances to be used in hospitals and on vessels at sea.

**1095.** It also gives direction to the medical treatment of officers and men at naval stations and on board naval vessels. It receives reports and compiles statistics as to diseases and sickness in the naval service. It gives attention to the ventilation and proper hygienic condition of sea-going vessels of the navy, and prepares estimates for appropriations for this branch of the service.

## CHAPTER XXIV.

## THE DEPARTMENT OF THE INTERIOR.

**1096.** This department was created by act of March 3, 1849, and is accordingly the last of the executive departments in the order of rank and date.

Its head is the Secretary of the Interior. Provision is made by law for an Assistant, who is required to perform such duties as may be prescribed by his superior.

One of the Assistants of the Attorney-General is detailed as the Solicitor of this department, and performs such duties as are assigned him by the head thereof.

The statutes provide for a Chief Clerk, whose duties are mainly of a supervisory character, as explained in section 29 hereinbefore, in treating of the office of Chief Clerk generally.

**1097.** This department comprises the following-named bureaus, so constituted by law. These bureaus, with the exception of two, have been in times past attached to different departments of the Government, and were transferred to the Department of the Interior by the act creating the latter :

1. The General Land Office.
2. The Office of Indian Affairs.
3. The Office of the Commissioner of Pensions.
4. The Patent Office.
5. The Office of Education.
6. The Office of the Auditor of Railroad Accounts.
7. The Census Office.

**1098.** The Interior Department is next to the Treasury

in the extent of its grasp of the material and practical interests of the people. It conducts the surveys of the public lands, administers the intricate system growing out of the pre-emption, homestead, timber-culture, and land-grant laws, and directs the sale and disposal of lands pertaining to our vast public domain. It manages all our relations with the Indian tribes. It directs and controls the issue of patents to inventors. It executes the various and complicated pension and bounty laws. It is charged with the collection and diffusion of information respecting the organization and management of school systems, and with the promotion of the cause of education throughout the country.

THE SECRETARY OF THE INTERIOR.

**1099.** The Secretary of the Interior is charged generally with the supervision of the public business under the following heads, viz.:

1. The census, when directed by law.
2. The public lands, including mines.
3. The Indians.
4. Pensions and bounty lands.
5. Patents for inventions.
6. The custody and distribution of public documents.
7. Education.
8. The Government Hospital for the Insane.
9. Freedmen's Hospital, District of Columbia.
10. Railroad accounts.

The duties in respect of these branches of business are performed, by his direction and under his regulations, mainly through the several bureaus before mentioned, but the statutes invest him with specific functions and require duties specifically of him, as follow:

**1100.** He is required to keep in proper books a complete inventory of all public property under his control in

the buildings, offices, and grounds occupied by his department. (R. S., § 197.)

**1101.** He is required to exercise all the powers and perform all the duties, in relation to the Territories of the United States, that were, prior to March 1, 1873, by law or by custom, exercised and performed by the Secretary of State. (R. S., § 442.)

**1102.** As explained hereafter, he exercises certain supervisory powers relative to the taking and returning the census of the United States. (Act March 3, 1879.)

**1103.** He is required to sign all requisitions for the advance or payment of money out of the Treasury upon estimates or accounts for expenditures of public business assigned by law to this department, subject to adjustment and control by the proper accounting officers of the Treasury. (R. S., § 444.)

**1104.** He is required to make annual reports to Congress showing the nature, character, and amount of all claims presented to him during the preceding year, under laws or treaty stipulations, for compensation on account of depredations committed by Indians, whether allowed by him or not, and to submit the evidence upon which any action on his part was based; also reports showing the quantity and kind of the copies of public journals, books, and documents which have been received by him for distribution on behalf of the Government, and showing also the time when, the place where, and the person to whom any of the same have been distributed and delivered during the preceding year. (R. S., § 445.)

**1105.** It is made his duty to prepare and cause to be published such regulations as he may deem proper, prescribing the manner of presenting claims arising under laws or treaty stipulations for compensation on account of depredations committed by the Indians, and the degree

and character of the evidence necessary to support such claims; also to carefully investigate all such claims as may be presented, subject to the regulations prepared by him. No payments can be made on account of such claims without a specific appropriation by Congress. (R. S., § 466.)

**1106.** He is required to adopt and enforce necessary rules to prohibit the sale of arms or ammunition within any district or country occupied by uncivilized or hostile Indians. (R. S., § 467.)

**1107.** He is charged with receiving, arranging, and the safe-keeping for distribution, and with the distribution to the persons entitled by law to receive the same, all printed journals of the two Houses of Congress, and all other books and documents of every nature whatever already or hereafter directed by law to be printed or purchased for the use of the Government, except such as are directed to be printed or purchased for the particular use of Congress, or of either House thereof, or for the particular use of the Executive or of any of the departments. (R. S., § 497.)

**1108.** He is required to furnish the Department of Justice, as they may be published, a sufficient number of the reports of the Supreme Court of the United States, for distribution by that department to such officers of the United States courts as are entitled to them. (R. S., § 498.)

**1109.** It is provided that under his direction a register shall be kept of all publications received for safe-keeping and distribution, showing the quantity and kind at any time received and the time when, the place where, and the person to whom any of such documents have been distributed.

Except when otherwise directed by law, he is authorized to deliver such publications only on the written requisitions of the heads of departments, Secretary of the Senate, Clerk of the House of Representatives, Librarian of Congress, and of other officers and persons legally entitled to receive the same. (R. S., §§ 499, 500.)



**1110.** The copies of books and public documents authorized to be distributed to incorporated bodies, institutions, and associations within the States and Territories are to be distributed to such bodies as may be designated to the Secretary of the Interior by each of the Senators from the several States respectively, and by the Representatives in Congress from each Congressional district, and by the Delegate from each Territory, such distribution to be made so that the quantity to each Congressional district and Territory shall be equal. But where the number of copies is insufficient, those subject to disposal may be distributed to such incorporated colleges, public libraries, athenæums, literary and scientific institutions, boards of trade, or public associations as the Secretary of the Interior may select. (R. S., § 501.)

**1111.** The selection by him of an institution to receive the documents ordered to be published or procured at the first session of any Congress controls the documents of the entire Congress, unless another designation be made before any distribution has taken place under the selections first made. When the same work is printed by order both of the Senate and House the duplicates may be sent to different institutions, if so desired by the member having the right to direct the distribution. The public documents so to be distributed must be sent to the institutions designated, unless the Secretary of the Interior is satisfied that such institution is no longer a suitable depository of the same. Congressional journals and public documents authorized to be distributed to institutions on the designation of members of Congress must be sent to such libraries and institutions only as shall signify a willingness to pay the cost of transportation. (R. S., § 502.)

**1112.** He is required to transmit to the Executives of the several States and Territories respectively a sufficient

number of the public journals of the Senate and House to furnish one copy to each Executive, one copy to each branch of every State and Territorial Legislature, one copy to each university and college of each State, and one copy to the historical society incorporated in each State. It is required that fifty copies of the documents ordered by Congress to be printed shall be used for exchange with foreign countries, and that the residue shall be deposited in the "Library of the United States," subject to future disposition by Congress. Such legations or consulates of the United States may be supplied as may be designated by the Secretary of State by an order recorded in the State Department showing the particular documents suitable for and required by such legations and consulates. (R. S., §§ 503, 504.)

**1113.** Any sets of documents or odd volumes not necessary to supply deficiencies, either in the executive departments or in State or Territorial libraries, may be distributed by the Secretary of the Interior, as equally as practicable, to the several Senators, Representatives, and Delegates in Congress, for distribution to public libraries and other literary institutions in their respective districts. (R. S., § 505.)

**1114.** Under his direction, it is required that there shall be compiled and printed, as soon as practicable after the last day of September in each year in which a new Congress is to assemble, a Register, of which fifteen hundred copies shall be published, containing—

1. Correct lists of all officers, clerks, employees, and agents—civil, military, and naval—in the service of the United States, including cadets and midshipmen, exhibiting the amount of compensation, pay, and emoluments allowed to each; the State or county in which he was born; the State or Territory from which he was appointed, and the place of employment.

2. A list of the names, force, and condition of all the ships and vessels belonging to the United States, stating when and where the same were built.

3. Lists of all printers of United States laws, and of all printers employed by Congress, by any department, or by any officer during the two years preceding the last day of September, up to which said list is required to be made, with a statement of the compensation allowed each and of the department or officer causing the printing to be executed.

4. A statement of allowances made by the Postmaster-General within the same period to contractors for carrying the mails, discriminating between the sum paid as stipulated in the contract and the sum paid as additional allowance.

**1115.** On the first Monday in January in each year in which a new Congress convenes the statutes require the delivery of one copy of said Biennial Register to the President, the Vice-President, each head of department, and each Senator and Representative; to the Secretary of the Senate and Clerk of the House ten copies each, for the use of the respective Houses; to the Library of Congress twenty-five copies, and to the Secretary of State of each State one copy. The residue are to be disposed of as Congress shall direct. (R. S., § 511; act January 23, 1874, Stats. 18, p. 5.)

**1116.** The Secretary of the Interior is empowered to appoint a Superintendent of Public Documents in his department, at a salary of twenty-five hundred dollars per annum. (R. S., § 507.)

**1117.** He is required to provide from time to time a proper apartment, to be called the Returns Office, in which he shall cause to be filed the returns of contracts made by the Secretary of War and the Secretary of the Navy, and

to appoint a clerk of the first class to attend the same. (R. S., § 512.)

**1118.** It is his duty to prevent the improper appropriation and occupation of any of the public streets, avenues, squares, or reservations in the city of Washington belonging to the United States, and to reclaim the same if unlawfully appropriated; particularly to prevent the erection of any permanent building on any property reserved for the use of the United States unless plainly authorized by Congress, and to report to Congress at the commencement of each session his proceedings in the premises, together with a full statement of all such property and how and by what authority the same is occupied or claimed. (R. S., § 1818.)

**1119.** It is his duty to see that each Indian agent, before entering on the duties of his office, shall give bond sufficient for the faithful performance of his duties, and to prescribe, in connection with the President and the Commissioner or Superintendent of Indian Affairs, regulations and rules for the government of such agents in the superintendence of intercourse with the Indians. (R. S., §§ 2057, 2058.)

**1120.** He is required to establish the limits of each Indian superintendency, agency, and sub-agency, either by tribes or geographical boundaries, and to commission all special agents and commissioners not appointed by the President. (R. S., §§ 2067, 2068.)

**1121.** He is required, under the direction of the President, to cause the discontinuance of the services of such sub-agents, interpreters, and mechanics as may from time to time become unnecessary in consequence of the immigration of the Indians or other causes. (R. S., § 2073.)

**1122.** Under his direction, all merchandise required by any Indian treaty for the Indians must be purchased upon proposals to be received and based on notices previously

given. The payment of moneys and the distribution of all goods stipulated to be furnished to any Indian or tribe of Indians must be made in one or the other of the modes prescribed by statute, as the President or the Secretary of the Interior may direct. (R. S., § 2086.)

**1123.** The Secretary of the Interior is required to make regulations for the disbursement, in the presence of local agents and interpreters, who shall witness the same, of moneys, whether for annuities or in fulfillment of other treaty stipulations with individual Indians or Indian tribes. (R. S., § 2089.)

**1124.** He is required to invest in the safest and the most beneficial manner, according to his judgment, and at an interest not lower than five per centum per annum, all moneys that may be received under treaties containing stipulations for the payment to the Indians annually, of interest upon the proceeds of the lands ceded by them. (R. S., § 2096.)

**1125.** He is required to withhold from any tribe of Indians who may hold American captives any moneys due from the United States until such captives shall have been surrendered to lawful authority. (R. S., § 2102 ; act March 3, 1875, Stats. 18, p. 420.)

**1126.** It is made his duty to determine, in certain cases involving an agreement or contract with individual Indians or an Indian tribe, whether, from the statement of all the facts in detail, sworn to and previously filed with the Commissioner of Indian Affairs, such contract or agreement has been complied with, before payment can be made for services under the same. (R. S., § 2104.)

**1127.** He has power to sustain, set aside, or modify the action of the executive committee of the Board of Indian Commissioners approving or disapproving accounts of contractors for Indian supplies, &c., and to cause payment to

be made or withheld, as he may determine from a consideration of the accounts and vouchers forwarded to him by that board, as directed by law, with a statement of its reasons for approval or disapproval. (R. S., § 2107.)

**1128.** It is his duty to cause settlements to be made with all persons appointed by Indian councils to receive moneys due to incompetent or orphan Indians, and to require all moneys found due to such persons to be returned to the Treasury, subject to be paid by his order to those entitled thereto, with interest at six per centum per annum. (R. S., § 2108.)

**1129.** Upon his approval, the amount directed by law to be withheld from the annuity of any tribe or band of Indians because of individual trespass on the part of a member of such tribe or band who has not received allotment of land, upon the lands of another Indian who has received allotment of lands, may be paid over to the party so injured. (R. S., § 2120.)

**1130.** The Secretary of the Interior is authorized to cause all buildings belonging to the United States, erected for the use of its agents, teachers, farmers, mechanics, and other persons employed among the Indians, to be sold, whenever the lands on which the same are erected have become the property of the United States and are no longer necessary for such purposes. He is authorized to sell with each of such buildings a quantity of land not exceeding one section; also, on receipt of the purchase-money in the Treasury of the United States, to execute and deliver to the purchaser a title in fee-simple for such lands and tenements. (R. S., §§ 2122, 2123.)

**1131.** He is required to exclude from the district or country occupied by uncivilized or hostile Indians any trader, his agent or other person acting for him, who shall sell arms or ammunition at his trading post or other place

within that district or country so occupied. R. S. § 2136.

**1122.** In order to protect the Indians from fraud or exorbitant and unreasonable demands, it is made his duty, in connection with the Commissioner of Indian Affairs, to cause an examination to be made into contracts entered into by any person or corporation with tribes of Indians or individual Indians prior to May 31, 1872, which examination is made by law a condition precedent to the recognition or enforcement of such contracts. (Act April 23, 1874, Stats. 18, p. 31.)

**1123.** He is authorized to except by his written order any particular Indian tribe from the operation of the provision of law requiring able-bodied male Indians between the ages of eighteen and forty-five to perform labor or service upon the reservations for the benefit of themselves or of the particular tribe to which they belong. (Act June 22, 1874, Stats. 18, p. 175.)

**1124.** He is required to prescribe rules to enable Indians entitled to the benefit of the homestead laws to make proof tending to establish the required abandonment of their tribal relations. (Act March 3, 1874, Stats. 18, p. 420.)

**1125.** It is his duty to cause to be prepared and delivered to the Public Printer, on or before the first day of November in each year, a tabular statement of the items paid out up to that date from the appropriations made for the Indian Department for the fiscal year previously ending, each item to be placed under the appropriation from which it was paid, in such manner as to show the disposition made of each appropriation and the amount unexpended of each; also an itemized statement of the salaries and incidental expenses paid at each agency for that year, the appropriations out of which paid, and the number of

Indians at each agency. These reports are required to be laid before Congress on the first day of the succeeding session. (Act March 3, 1875, Stats. 18, p. 450.)

THE CENSUS.

**1136.** The act providing for the taking of the tenth census makes it the duty of the Secretary of the Interior, on or before the 1st of March, 1880, to designate the number of supervisors of the census to be appointed in each State and Territory, not to exceed one hundred and fifty; and that act likewise devolves upon him a general supervision over the adoption of the forms and schedules to be used and of the returns and compilations to be made.

The details of the work are to be performed under the immediate charge of a Superintendent of the Census, who is to be at the head of an office or bureau in the Interior Department called the "Census Office." This office, which is to have a Chief Clerk and subordinate clerks of different classes, has not been established yet, for the work, doubtless, will not commence actively until some time towards the close of the present year.

THE PUBLIC LANDS.

**1137.** The Secretary of the Interior is required to take all necessary measures to complete the surveys of the public lands in the several surveying districts, for which surveyors-general have been or may be appointed, at the earliest period compatible with the purposes contemplated by law. (R. S., § 2218.)

**1138.** He is required, whenever the quantity of public land remaining unsold in any land district is reduced to a number of acres less than one hundred thousand, to discontinue the land office of such district, and thereupon to give notice of the land office most convenient to that district at



which any unsold lands may be offered for sale. He may, however, continue any such land district in which is situated the seat of government of any one of the States, notwithstanding that the quantity of land unsold may not amount to one hundred thousand acres. (R. S., §§ 2248, 2249.)

**1139.** He is empowered to make a reasonable allowance for office rent in each consolidated land office, and to approve the employment by the register of the required clerks to keep up the current business. (R. S., § 2255.)

**1140.** It is his duty to prescribe rules for the establishment of proof of settlement upon and improvement of lands subject to pre-emption. (R. S., § 2263.)

**1141.** He is required to take jurisdiction in case of final appeal from the decisions of the Commissioner of the General Land Office and the register and receiver of the particular land district, as between different persons claiming the right of pre-emption. (R. S., § 2273 ; see *Johnson v. Towsley*, 13 Wall., p. 72.)

**1142.** The Secretary of the Interior may set apart as subject to pre-emption such portions of lands reserved from survey and sale as mineral lands, when the same have been settled upon for homesteads, and have been improved and used for agricultural purposes, and contain no valuable mines, and are clearly agricultural lands. (R. S., § 2342.)

**1143.** Upon proof being made to his satisfaction that any tract has been erroneously sold by the United States, so that from any cause the sale cannot be confirmed, he is authorized to repay to the purchaser, or to his legal representatives or assigns, the sum of money which was paid therefor, out of any money in the Treasury unappropriated. (R. S., § 2362.)

**1144.** In every case of the entry by a purchaser of a tract of land different from the one he intended to pur-

chase, who, desiring to correct the error, makes satisfactory proof of such error to the register in the form specified in the law, the Secretary of the Interior is authorized to direct the withdrawal of the entry so erroneously made, and the moneys paid to be applied to the purchase of other lands in the same district, or to be credited in the payment for other lands which have been purchased at the same office. Where patents have issued which are required to be surrendered, the Secretary is required to prescribe the form of relinquishment of title to be executed by the party to be benefited. (R. S., §§ 2369, 2370, 2371.)

**1145.** Under the special direction of the President, it is the duty of the Secretary of the Interior to cause any town sites on the shores of harbors, at the junction of rivers, on important portages, or at natural or prospective centers of population, which may be reserved from public sale according to law, to be surveyed into urban or suburban lots of suitable size, to fix by appraisement of disinterested persons their cash value, and to offer the same for sale at public outcry to the highest bidder. It is made his duty also to prescribe rules for the disposal at private entry of such lands held subject thereafter to private sale. (R. S., § 2381.)

**1146.** If within twelve months from the establishment of a city or town on the public domain the parties interested refuse or fail to file in the General Land Office a transcript map, with the statement and testimony called for as provided by law, the Secretary of the Interior may cause a survey and plat to be made of such city or town. Lots in such cities or towns which may not have been disposed of at public sale may be sold at private sale at a minimum, or at such a reasonable increase or diminution as the Secretary may order from time to time, after three months' notice, in view of the increase or decrease in the value of the municipal property. (R. S., §§ 2382, 2384.)

**1147.** He is authorized to make regulations governing the mode of surveying and subdividing the public lands in Nevada, Oregon, and California. (R. S., §§ 2408-2411.)

**1148.** He is required, upon the location of a bounty land warrant by the Commissioner of the General Land Office, to cause a patent to be transmitted to the warrantee or holder. (R. S., § 2437.)

**1149.** He is required, whenever it appears that a bounty certificate or warrant or any agricultural-college land scrip has been lost or destroyed, to cause a new certificate or warrant of like tenor to be issued in lieu thereof, and to prescribe regulations for giving effect to the law in this regard calculated to protect the Government against imposition and fraud by persons claiming the benefit thereof. (R. S., §§ 2441, 2442; Stats. 18, p. 111.)

**1150.** The Secretary of the Interior, conjointly with the Attorney-General and the Commissioner of the General Land Office, is directed to establish regulations, consistent with principles of equity and justice, under which the Commissioner may decide all cases of suspended entries of public lands and of suspended pre-emption land claims, and adjudge in what cases patents shall issue upon the same. (R. S., § 2450; act February 27, 1877.)

He and the Attorney-General are required to act as a board for the approval of every such adjudication of the Commissioner. (R. S., § 2451; act February 27, 1877.)

**1151.** Under his exclusive control is placed by law the tract of land designated in section 2475 of the Revised Statutes as a public park, situated at the head-waters of the Yellowstone River. He is required to make and publish regulations, deemed necessary or proper for its care and management, for the preservation from injury or spoliation of all timber, mineral deposits, natural curiosities, or wonders within the same. He may in his discretion grant

leases for building purposes, for terms not exceeding ten years, of small parcels of ground at such places in the park as may require the erection of buildings for the accommodation of visitors; all of the proceeds of such leases and other revenues to be expended, under his direction, in the management of such park and the construction of roads and bridle-paths therein. He is required to provide against the wanton destruction of the fish and game within the same, and against their capture or destruction for the purpose of merchandise or profit; also to cause all persons trespassing upon the park to be removed therefrom, and generally to take all proper measures to effectually protect the same. (R. S., § 2475.)

**1152.** He is required to make rules and regulations for carrying into effect the act of Congress for the relief of actual settlers on lands claimed to be swamp and overflowed lands of the State of Missouri. (Act February 23, 1875, Stats. 18, p. 334.)

PUBLIC BUILDINGS, CONTRACTS, AND PRINTING.

**1153.** It is provided that before any new building for the use of the United States shall be commenced the plans and full estimates thereof shall be prepared and approved by the Secretary of the Interior, acting with the Secretary of the Treasury and the Postmaster-General, and that the cost of such building shall be limited to the amount of the estimates so made. (R. S., § 3734.)

**1154.** He is required to furnish every officer empowered to make contracts on behalf of the Government with a printed letter of instructions setting forth the duties of such officers with regard to their returns of such contracts; also to furnish therewith forms, printed in blank, of contracts to be made and of the affidavit of returns required to be affixed thereto. (R. S., § 3747.)

**1155.** No contract for furnishing paper for the public printing shall be valid until it has been approved by the Joint Committee of Congress, if made under its direction, or by the Secretary of the Interior, if made under his direction according to the provisions of section 3775 of the Revised Statutes. (R. S., § 3772.)

**1156.** During the recess of Congress he may authorize the Congressional Printer to make purchases of paper in open market, whenever he may deem the quantity required so small or the want so immediate as not to justify advertisements for proposals. (R. S., § 3778.)

PENSIONS.

**1157.** The Secretary of the Interior is required to place on the pension rolls, under like regulations and restrictions as are used in relation to the navy, any officer, seaman, or marine who, on board of any private armed vessel bearing a commission or letter of marque, shall have been wounded or otherwise disabled in any engagement with the enemy or in the line of duty. (R. S., § 4761.)

**1158.** It is provided that he shall cause suitable blanks, for vouchers required by law to be taken by agents for paying pensions, to be printed and distributed to such agents, upon which vouchers he shall cause a note to be printed, informing pensioners of the fact that no pension will be paid except upon the vouchers so issued. (R. S., § 4767.)

**1159.** He is authorized to appoint a duly-qualified surgeon as medical referee, who, under the control and direction of the Commissioner of Pensions, is to have charge of the examination and revision of the reports of examining surgeons, and to perform such other duties touching medical and surgical questions in the Pension Office as the interests of the service may demand. The Secretary

is also authorized to appoint such qualified surgeons, not exceeding four in number, as may be required, who may perform the duties of examining surgeons when necessary, and who are to be borne upon the rolls as clerks of the fourth class. (R. S., § 4776.)

**1160.** All pension agents are required to give bond, with good and sufficient sureties, for such amount and in such form as he may approve. (R. S., § 4779.)

THE GOVERNMENT HOSPITAL FOR THE INSANE.

**1161.** The Secretary of the Interior is authorized to appoint the Superintendent of the Government Hospital for the Insane in the District of Columbia, who must be a well-educated physician, possessing competent experience in the care and treatment of the insane, and to require of him a good and sufficient bond for the faithful performance of his duties. (R. S., § 4839.)

**1162.** The Secretary may grant an order for the admission into this hospital of any insane person not charged with a breach of the peace, who is a resident of the District of Columbia, when he shall receive an application in writing from a member of the Board of Visitors and the certificate that two respectable physicians of said District appeared before a judge of the Supreme Court of that District or a justice of the peace therein and deposed that they know the person alleged to be insane, that from personal examination they believe such person to be in fact insane and a fit subject for treatment in the said hospital, and that said person was a resident of the District when seized with the mental disorder under which he or she then labored; also on receiving a certificate that two respectable householders, residents of the District, likewise deposed that they were acquainted with the said person alleged to be insane, and that from a personal examination of his or

her affairs they believed said person to be unable, under the visitation of insanity, to support himself or herself and family, or himself or herself alone, and unable to pay his or her board and other expenses at the hospital. (R. S., §§ 4845, 4846.)

**1163.** He may also order the confinement in said hospital of any person charged with crime whom the court may certify to have been found insane. (R. S., § 4851.)

**1164.** Whenever the Secretary of the Interior is satisfied, upon evidence produced by the president of the Columbia Institution for the Instruction of the Deaf and Dumb, that any deaf and dumb person of teachable age, properly belonging to the District of Columbia, is in indigent circumstances, it is his duty to authorize such person to enter the institution for instruction; or when he may be so satisfied that any blind person of teachable age is indigent he may cause such person to be instructed in some institution for the education of the blind in Maryland, or some other State, at a cost not greater for each pupil than is paid by such State, and he may cause such expense to be paid out of the Treasury of the United States. (R. S., §§ 4864, 4869.)

#### THE FREEDMEN'S HOSPITAL.

By act of June 23, 1874, (Stats. 18, p. 225,) the Freedmen's Hospital of the District of Columbia is placed under his direction, and he is required to make all estimates for appropriations and pass upon all accounts therefor. The act also makes him accountable to the Treasurer of the United States for all expenditures.

#### PATENTS.

**1165.** The Secretary of the Interior is required to sign all patents to inventors, which shall be issued in the name

of the United States under the seal of the Patent Office, countersigned by the Commissioner of Patents. (R. S., § 4883.)

THE OFFICE OF THE SECRETARY OF THE INTERIOR.

**1166.** This office has been organized, to some extent, after the manner of the office of the Secretary of the Treasury. It comprises the following-named divisions :

1. Appointment.
2. Disbursements.
3. Indian Affairs.
4. Lands and Railroads.
5. Pensions and Miscellaneous.
6. Public Documents.
7. Returns Office.

**1167.** There is also a division in charge of the Assistant Attorney-General.

This officer is connected with the Department of Justice, but is assigned by the Attorney-General to the Department of the Interior as the Law Officer or Solicitor of that department.

His duties, as designated by the head of that department, embrace the consideration of all cases coming up on appeal to the Secretary of the Interior from the decisions of the Commissioner of the General Land Office ; also the consideration of questions of law submitted by the Commissioners of the General Land Office, Pensions, Indian Affairs, and Education ; also of questions affecting the supervisory control of the Secretary of the Interior over the Commissioner of Patents.

It is made the duty of the Assistant Attorney-General before named also to investigate charges preferred against officials under the control of the Department of the Interior, and to consider all questions of law submitted to him



in relation to the discharge by the Secretary of the Interior of his official duties.

**1168.** The divisions into which the office of the Secretary of the Interior has been organized are not provided for by law, but are founded upon a wise arrangement for the more systematic transaction of business. The heads of the several divisions are designated by the Secretary from clerks of the fourth class, their compensation being increased by authority of law, which provides that the Secretary may in his discretion pay two hundred dollars additional per annum to eight clerks of that class.

#### I. THE APPOINTMENT DIVISION.

**1169.** This division has charge of all matters connected with the appointment, removal, resignation, and charges of official misconduct of officers, clerks, and employees of the Interior Department, whether employed in Washington or elsewhere. It has charge also of all applications for office, which are registered and placed on file, ready for reference when required; also of all records of appointments, &c., and of all correspondence relating to these subjects. It has also charge of the business and correspondence pertaining to leaves of absence of officers and employees, and of the official bonds required by law to be executed by appointees to office in this department.

#### II. THE DIVISION OF DISBURSEMENTS.

**1170.** This division is under charge of the Disbursing Clerk of the department. He is required to give a bond to secure faithful accountability for all moneys placed in his hands. The duty devolves upon him of disbursing for the following objects of appropriation. In this he is assisted by the clerks forming the division: For salaries of the Secretary, officers and employees, and for the contin-

gent expenses of the department ; for annual repairs of the United States Capitol and the improvement of the Capitol grounds ; for lighting the Capitol and grounds ; and for the expenses of the Freedmen's Hospital and the Smithsonian Institution.

**1171.** Besides the disbursement of the appropriations made for this department, this division prepares for the signature of the Secretary of the Interior all requisitions upon the Secretary of the Treasury for moneys to pay army and navy pensions ; to support and maintain the various tribes of Indians in the United States ; to pay Indian agents, surveyors-general, registers and receivers of the public lands and the contingent expenses of their offices ; and to pay for the surveying of the public lands. It also prepares the requisitions on account of the Government Hospital for the Insane, of the Columbia Hospital for Women, Children's Hospital, Soldiers and Sailors' National Orphans' Home, and the Columbia Institution for the Deaf and Dumb, all beneficiaries of the United States located in Washington.

**1172.** This division also prepares the estimates of appropriations required to be made by Congress annually for the several bureaus of the department, for the payment of army and navy pensions, and for the purchase of Indian supplies.

### III. THE DIVISION OF INDIAN AFFAIRS.

**1173.** This division is charged with the examination of applications made by Indian agents for permission to purchase supplies for Indians, the examination of contracts entered into for supplies, transportation, &c., and the examination of deeds made to the Indians for lands. It also examines into claims made on account of depredations committed by the Indians. It attends to the appointment of Indian commissions and boards of appraisement.

**1174.** In this division, also, an administrative examination is made of accounts of Indian agents and others for supplies furnished the Indians. These accounts are first received by the Board of Indian Commissioners and submitted to the executive committee thereof for examination, revisal, and approval. They are then forwarded by the board, with a statement of the reasons for approval or disapproval, to the Secretary of the Interior. The action of the latter, as regards his approval or disapproval of the action of the Board of Commissioners, is founded upon the examination made in this division of his office. These accounts are then referred to the Second Auditor of the Treasury for adjustment, and are finally examined in the office of the Second Comptroller.

**1175.** This division is also charged with the examination of the accounts of Indian trust funds, and of the interest on investments of the proceeds of lands ceded by the Indians under treaty stipulations.

**1176.** It has charge of all correspondence relating to Indian affairs, excepting that relating to charges against officers in the Indian service.

#### IV. THE DIVISION OF LANDS AND RAILROADS.

**1177.** This division has charge of all correspondence of the Secretary's office relating to public lands and land-grant railroads. It keeps the docket of cases appealed to the Secretary of the Interior from the decisions of the General Land Office, and the record of the Secretary's decisions therein. It prepares for approval lists of swamp, railroad, internal improvement, and other selections of lands, and attends to matters connected with the administrative or supervisory powers of the Secretary regarding revolutionary bounty land scrip, &c.

V. THE DIVISION OF PENSIONS AND MISCELLANEOUS.

**1178.** This division is charged with matters pertaining to duties devolving upon the Secretary of the Interior regarding pensions and bounty lands, patents, and the census; also those concerning the Government Hospital for the Insane, Freedmen's Hospital, Columbia Hospital for Women, the Columbia Institution for the Deaf and Dumb, the National Soldiers and Sailors' Orphans' Home, and the new jail, all in the District of Columbia.

VI. THE DIVISION OF PUBLIC DOCUMENTS.

**1179.** This division has charge of the care and distribution of all public documents issued by the Government, the custody and distribution of which devolve by statute (R. S., §§ 497-511) upon the Secretary of the Interior. These documents include all excepting those published for the especial use of Congress or of any of the executive departments.

The division is under the charge of an officer provided for by law and designated Superintendent of Public Documents.

**1180.** In addition to the custody of these documents, this division has the management of the library of the department. It has charge of the compilation and publication of the United States Biennial Register, or "Blue Book," containing the names of all officers of the United States, &c. It has the charge of the issuing of requisitions for the printing and binding of the Interior Department.

VII. THE RETURNS OFFICE.

**1181.** The statutes require the Secretary of the Interior to provide a proper apartment, to be called the Returns Office, in which are to be filed the returns of contracts

made by the Secretary of War, the Secretary of the Navy, and the Secretary of the Interior.

**1182.** These returns are filed, as required by law, so as to be of easy access; they are arranged in classes according to the officer by whom they are made, and numbered in the order in which they are made. An index book is also kept in this division, containing the names of the contracting parties, with the number of each contract opposite the names respectively. This index book and the returns are by law subject to the inspection of any person desiring the privilege.

**1183.** The clerk in charge furnishes copies of the returns to any person paying therefor at the rate of five cents for every one hundred words, and causes such copies to be attested in the proper form.

#### THE BOARD OF INDIAN COMMISSIONERS.

**1184.** This board, although not a bureau or organization of the Interior Department, is nevertheless so intimately connected with the same, through its relations with the Indian service, as to demand some mention in this place. It was created by act of Congress of April 10, 1869, to consist of ten persons, to be appointed by the President from men eminent for intelligence and philanthropy. They serve without compensation.

**1185.** The board is authorized to supervise all expenditures of money appropriated for the benefit of the Indians, and, in connection with the Commissioner of Indian Affairs, to inspect all goods purchased for the Indians. (R. S., § 2041.)

**1186.** Any member of the board is empowered to investigate all contracts, expenditures, and accounts in connection with the Indian service, and is allowed free access to all books and papers relating thereto in any Government office. (R. S., § 2042.)

**1187.** Payments are prohibited by any officer of the United States to contractors for supplies, transportation, buildings, or machinery, on the receipts or certificates of the Indian agents or superintendents, beyond fifty per cent. of the amount due, until the accounts and vouchers shall have been submitted to the executive committee of the Board of Indian Commissioners for examination and approval. These accounts and vouchers, after passing the scrutiny of the board, are required by law to be forwarded to the Secretary of the Interior for his final determination. (R. S., § 2107.)

## CHAPTER XXV.

## THE GENERAL LAND OFFICE.

**1188.** The General Land Office was established as a bureau of the Treasury Department by the act of April 25, 1812. (2 Stats. at Large, p. 717.) On the creation of the Department of the Interior, in the year 1849, it was transferred to the latter, of which department it is now a most important bureau. It has charge, under the general supervision of the Secretary of the Interior, of the care, preservation, sale, and disposition of our vast public domain. It is through this office, under the immediate agency of surveyors-general and their subordinates, that all surveys of the public lands are made, and, under the like agency of registers and receivers, that those lands are entered, sold, and located. Through the latter agency the proceeds of the sales are collected and paid into the Treasury. It is in this office, subject to appeal to the Secretary of the Interior, that the innumerable questions arising under the homestead, pre-emption, and bounty land laws are considered and determined.

## SURVEYS.

**1189.** The public lands are required to be surveyed, and for this purpose the statutes provide for the appointment of surveyors-general for Louisiana, Florida, Minnesota, Kansas, California, Nevada, Oregon, Nebraska, Iowa, Colorado, and the Territories of New Mexico, Idaho, Washington, Montana, Wyoming, and Arizona. Each of these surveyors-general is required to engage a sufficient number of skillful surveyors as his deputies.

**1190.** All the public lands are required, where practicable, to be divided by north and south lines, run according to the true meridian, also by others crossing them at right angles, and to be formed into townships of six miles square. These townships are required to be subdivided into thirty-six sections, each section to contain, as near as may be, six hundred and forty acres, or one mile square of land. Any number of contiguous townships north or south of each other constitute a range. The townships bear numbers, in respect of the base line, either north or south of it; and the tiers of townships or ranges bear numbers, in respect of the meridian line, according to their relative position to it, either on the east or west. The sections are numbered consecutively, beginning with number one, the northeast section, and proceeding then west to and including number six; thence alternating east and west with progressive numbers until the thirty-six are completed. Further subdivisions of these sections into tracts of one hundred and sixty acres are designated quarter sections, viz., northeast, northwest, southeast, and southwest quarters.

**1191.** In Nevada, Oregon, and California, when deemed advisable, a departure may be made from this rectangular form of surveys.

**1192.** The statutes designate by boundaries ninety-three land districts, and fix the location therein of the respective land offices: but this designation may be varied, but not increased, by the President and the Secretary of the Interior as the public interests may seem to require.

#### PRE-EMPTIONS.

**1193.** Every person being a head of a family, or widow, or single person over the age of twenty-one years and a citizen of the United States, or having filed a declaration of intention under the naturalization laws, who has made a



settlement in person on the public lands subject to pre-emption, and who inhabits and has improved the same, and who has erected a dwelling thereon, is authorized to enter with the register of the land office for the district in which such land lies, by legal subdivisions, any number of acres not exceeding one hundred and sixty, or a quarter section of land, to include the residence of such claimant, upon paying to the United States the minimum price of such land, viz., one dollar and twenty-five cents per acre. (R. S., §§ 2259, 2357.)

**1194.** Before any such person is entitled to the benefit of this provision, he is required to make proof before the receiver or the register of the particular land district that he has not before had the benefit of any pre-emption; that he is not the owner of three hundred and twenty acres of land in any State or Territory; that he has not settled upon the land for speculation, but in good faith for his own use; that he has not made any agreement, directly or indirectly, through which the title may inure, in whole or in part, to the benefit of any person except himself. (R. S., § 2262.)

**1195.** He is required, moreover, within thirty days after his settlement, to file with the register a written statement describing the land and declaring his intention to claim the same under the pre-emption laws, and, within twelve months after such settlement, to make the required proof and payment; otherwise the land will be subject to the entry of any other purchaser. (R. S., § 2264.)

#### HOMESTEADS.

**1196.** Every person the head of a family, or who has arrived at the age of twenty-one years and is a citizen of the United States, or who has filed his declaration of intention under the naturalization laws, and any soldier, officer, or seaman who served in the United States army, navy, or

marine corps in the war of the rebellion of 1861 for ninety days and was honorably discharged, or, in case of his death, the widow or orphan children of the same, may enter one quarter section or a less quantity of unappropriated public lands upon which a pre-emption claim has been filed by such person or persons, (excepting mineral lands,) which at the time of application may be subject to pre-emption at one dollar and twenty-five cents per acre ; or eighty acres or less of such unappropriated lands subject to pre-emption at two dollars and fifty cents per acre, to be located in a body, in conformity with the legal subdivisions of the public lands, and after the same have been surveyed. And any person owning and residing on land may, under this provision, enter other land lying contiguous which shall not, with the land so already owned and occupied, exceed one hundred and sixty acres. (R. S., §§ 2289, 2304.)

**1197.** In order to obtain the benefit of this provision, the person must make the necessary proof, showing that he comes within the law, that the application is made for his exclusive use and benefit, and that his entry is made for the purpose of actual settlement and cultivation. He must also pay a fee of five or ten dollars to the receiver or register, as the quantity of the land is eighty acres or more. (R. S., § 2290.)

**1198.** On the expiration of five years from the date of entry, and within two years afterwards, the person making such entry or his representatives will be entitled to a patent. He may, however, at any time before the expiration of the five years pay the minimum price of the land, and obtain a patent upon making proof of settlement and cultivation as provided by law with respect to pre-emption rights. In the former case, to obtain the patent he must prove by two credible witness that he has resided upon or cultivated the land for the term of five years immediately

succeeding the filing of the affidavit for entry, and must make affidavit that no part of the land has been alienated, except for church, cemetery, or school purposes, or for right of way of a railroad. (R. S., § 2291.)

This condition as to five years' settlement is modified to require a shorter period from the date of entry in case of soldiers, officers, and seamen who served in the United States army, navy, or marine corps during the war of the rebellion of 1861 and were honorably discharged.

#### TIMBER CULTURE ENTRY.

**1199.** Any person the head of a family, or who has arrived at the age of twenty-one years and is a citizen of the United States, or who shall have made his declaration under the naturalization laws, who shall plant, protect, and keep in a healthy growing condition for eight years forty acres of timber, the trees not to be more than twelve feet apart each way, on any quarter section of the public lands, or twenty acres on any legal subdivision of eighty acres, or ten acres on any legal subdivision of forty acres, or one-fourth part of any fractional subdivision of land less than forty acres, will be entitled to a patent for the whole of said quarter section, or of such legal subdivision of eighty or forty acres, or fractional subdivision of less than forty acres, at the expiration of the said eight years, on making proof of such fact by not less than two credible witnesses. No person is, however, allowed to make more than one entry, unless fractional subdivisions of less than forty acres are entered, which, in the aggregate, shall not exceed one quarter section.

**1200.** To obtain the benefits of this provision, it is required that on application to the register of the proper district the applicant shall make affidavit before that officer, the receiver, or some officer authorized to administer

oaths in the district having a seal of office, that the entry is made for the cultivation of timber, and shall pay ten dollars, whereupon he shall be permitted to make entry of the quantity of land specified. He is required, if the entry is of a quarter section, to break ten acres the first year, ten acres the second year, and twenty acres the third year; also to plant ten acres the second year, ten the third year, and twenty the fourth year. If the entry is of eighty acres, he is required to break and plant at said times one-half the quantity. If the entry is of forty acres, he is required to break and plant one-quarter of the quantity at said times; and proportionately for an entry of a smaller subdivision.

#### BOUNTY LANDS.

**1201.** The system of bounty lands, as one of reward held out to those who have performed military service for the United States, is much complicated by the numerous enactments of Congress on the subject. By act of March 3, 1855, the provisions of which, in connection with those of some of the previous acts, were re-enacted in the Revised Statutes, the bounty of the Government was extended in favor of all commissioned and non-commissioned officers, musicians, and privates, whether regulars, volunteers, rangers, or militia, who performed military service not less than fourteen days in the war with Great Britain of 1812, and in any Indian or other war in which the United States has been engaged since the year 1790 and prior to the 3d of March, 1855, or, if deceased, in favor of the widow or minor children of such person. It was also extended to the same class of soldiers who served in certain named battles during that period without regard to the length of service.

**1202.** It is provided that each of the beneficiaries so entitled shall receive a warrant for one hundred and sixty acres of land. These warrants are issued by the Commissioner of Pensions.

Upon the return of these warrants to the General Land Office with evidence of location legally made, a patent may issue for the lands so located.

Analogous to these lands is a class known as Virginia military bounty lands, based on warrants issued by Virginia in recognition of the services of her soldiers in the Continental Line during the Revolutionary War and remaining unsatisfied, the obligation for which was assumed by the General Government by act of August 31, 1852, as amended by act of June 22, 1860; provided that liability was allowed by the State authorities prior to March 1, 1852. The law authorizes the issue of land scrip at \$1.25 per acre, by the Secretary of the Interior, on the surrender of the warrant, such scrip to be received in payment of public lands subject to private entry.

#### MINERAL LANDS.

**1203.** All lands of the public domain valuable on account of their mineral deposits are reserved by law from pre-emption, homestead, bounty location, and from ordinary disposal by sale or otherwise, and are subject to special provision of the statutes. They are free and open to exploration, occupation, and purchase by citizens of the United States, and by persons who have declared their intention under the naturalization laws, according to the local customs or rules of miners in the several mining districts, so far as the same are applicable and not inconsistent with the laws of the United States. To obtain a patent for such lands on any claim of location, the applicant must file in the proper land office his application under oath, showing a compliance with the law, and file a plat and field-notes of the claim, made under direction of the United States Surveyor-General, showing accurately the boundaries, which must be distinctly marked by monuments on the ground.

He must post a copy of such plat, together with a notice of his application for a patent, in a conspicuous place on the land, previous to the filing of his application, which fact he shall prove by at least two persons, and he must file a copy of the notice in the proper district land office. It is then required that the register of the land office shall publish a notice of such application, for a period of sixty days, in a newspaper to be designated by him as published nearest to the claim; also that he shall post such notice in his office for the same period. The claimant is required, at the time of filing his application, or at any time within the sixty days of publication, to file with the register a certificate of the Surveyor-General that five hundred dollars' worth of labor has been expended or of improvements have been made on the claim by himself or grantors, and that the plat is correct, with such further description as will fully identify the claim, and furnish an accurate description, to be incorporated in the patent. He is required also, at the expiration of the sixty days of publication, to file his affidavit, showing that the plat and notice have been posted in a conspicuous place on the claim during such period. If no adverse claim shall have been filed with the register and receiver of the proper office at the expiration of the sixty days of publication, it is to be assumed that the applicant is entitled to a patent, upon payment to the proper officer of five dollars per acre.

#### DESERT LANDS.

**1204.** Special provision is made by the recent act of Congress of March 3, 1877, for the sale and acquisition of lands in certain States and Territories described as desert lands. The benefit of this is extended to citizens, or any persons of lawful age entitled to become citizens who have filed their declarations to become citizens. Upon the pay-

ment of twenty-five cents per acre and the filing of a declaration, under oath, with the register and receiver of the proper land district, that the applicant intends to reclaim the described tract of desert land, not exceeding one section, in the manner and under the limitations as provided in the act, and upon the production of satisfactory proof, within three years thereafter, to those officers, of the reclamation of the land, and on the additional payment of one dollar per acre, a patent for the same may be issued.

This act has application only to the States of California, Oregon, and Nevada, and to the Territories of Washington, Idaho, Montana, Utah, Wyoming, Arizona, New Mexico, and Dakota. The determination as to what constitutes desert land is subject to the decision of the Commissioner of the General Land Office. The act, however, declares that all lands, exclusive of timber and mineral lands, which will not without irrigation produce some agricultural crop, shall be deemed desert lands. The fact is to be proved by the oaths of two or more credible witnesses, whose affidavits are to be filed in the land office of the land district in which the tract of land is situated.

#### RESERVED TOWN SITES ON THE PUBLIC LANDS.

**1205.** The statutes authorize the reservation of town sites on the public lands, on the shores of harbors, and at the junction of rivers, important portages, or any natural or prospective center of population. These sites may be surveyed into urban or suburban lots, and a cash value is authorized to be fixed by appraisalment to the same. They may be offered for sale at public outcry to the highest bidder, and afterwards may be held subject to sale at private entry according to regulations; but no sale may be made of a lot at less than its appraised value.

In a case where parties have founded a city or town on



the public lands they may file a plat of the same, which is not to exceed six hundred and forty acres in extent, with the recorder of the proper county, giving the name of the city or town, with various minutiae. Within a month after the filing of the plat the parties must transmit to the General Land Office a verified transcript of the same, accompanied by the testimony of two witnesses that such city or town has been established in good faith, and also file a similar plat with the proper register and receiver when the town is within a land district. At any time thereafter the lots may be offered at public sale to the highest bidder, subject to a minimum price of ten dollars for each lot, and any lot not so disposed of will thereafter be liable to private entry at such minimum price, or at such reasonable increase or diminution as the Secretary of the Interior may order from time to time, after at least three months' notice.

#### AGRICULTURAL-COLLEGE SCRIP.

In addition to these classes, mention should be made of the agricultural-college scrip issued by authority of the act of July 2, 1862, to the several States, in certain cases, for the support of agricultural colleges. This scrip the States were authorized to dispose of, and the assignees to locate the same on any unappropriated public lands subject to private entry at one dollar and twenty-five cents per acre.

**1206.** Besides the disposal of the public lands in the manner before mentioned, they may be offered at stated public sales to the highest bidder in half-quarter sections; and may be sold at private sale, at the option of the purchaser, in entire sections, half and quarter sections, and half-quarter or quarter-quarter sections.

**1207.** A person making application at any of the land offices for the purchase at private sale of a tract of land must produce to the register a memorandum, in writing,



describing the tract, which he shall enter by the proper number of the section, half section, quarter section, and so on, and of the township and range, subscribing his name thereto, which memorandum shall be preserved on file in the register's office. The price at which the lands are to be offered is one dollar and twenty-five cents per acre at private sale, and not less than that price at public sale.

**1208.** In order that public lands may be exposed to public sale, they are required to be advertised for a period not less than three nor more than six months prior to the day of sale, unless otherwise specially ordered, and such sales are to be kept open for two weeks, and no longer.

**1209.** The foregoing exhibits the several modes in which title to the public lands may be acquired. The circulars, instructions, regulations, and decisions of the General Land Office in exposition of the numerous statutes regarding the public domain would of themselves fill a volume.

It is designed here merely to refer, as succinctly as possible, to the specific duties of the Commissioner and to the organization of his office for business.

**1210.** The head of the office is designated the Commissioner of the General Land Office. The subordinate officers are—

1. Chief Clerk.
2. Recorder of the General Land Office.
3. A Principal Clerk of the Public Lands.
4. A Principal Clerk on Private Land Claims.
5. A Principal Clerk of Survey.

**1211.** As it is not practicable for the President of the United States to sign the numerous patents issued, the statutes provide him with a Secretary to sign the same, in his name and for him. This Secretary performs his duties at the Department of the Interior and in connection with the Land Office.

## THE COMMISSIONER OF THE GENERAL LAND OFFICE.

**1212.** It is specified by law that the Commissioner of the General Land Office shall perform, under the direction of the Secretary of the Interior, all executive duties appertaining to the surveying and sale of the public lands of the United States, or in anywise respecting such lands, and also such duties as relate to private claims for land, and the issuing of patents for all grants of land under the authority of the Government. (R. S., § 453.)

**1213.** It is his duty, when required by the President or either House of Congress, to make a plat of any land surveyed, and to give such information respecting the public lands and the business of his office as he shall be directed. (R. S., § 455.)

**1214.** All returns relative to the public lands are made to him. He has power to audit and settle all public accounts relative thereto, and is required on such settlements to certify the balances and to transmit the accounts, with the vouchers, to the Third Comptroller of the Treasury for his examination and decision. (R. S., § 456.) He is thus made an auditing officer, with duties relating to accounts pertaining to public lands, of like character as those devolving on the different Auditors of the Treasury respectively with regard to their several subjects of accounting.

**1215.** The Commissioner is authorized to furnish to applicants exemplifications of patents, or papers on file or of record in his office, on payment by them of fifteen cents per one hundred words, and two dollars for copies of township plats or diagrams, with an additional sum of one dollar for the Commissioner's certificate of verification under seal of his office. These fees are to be paid into the Treasury. (R. S., § 461.) Such copies so certified, or in his absence by the Principal Clerk, are entitled to be received in evi-

dence equally with the originals in courts of justice. (R. S., §§ 891, 2469.)

**1216.** When, as provided by law, the field-notes, maps, records, and other papers are turned over to State authorities on the completion of the surveys in any district, the same authority, powers, and duties relative to the survey, resurvey, or subdivision of the lands, and all matters connected therewith, as were previously exercised by the Surveyor-General whose district included the particular State, vest in and devolve upon the Commissioner of the Land Office. And it is provided that, under his direction, any deputy surveyor or other agent of the United States shall have free access to such papers and records, for the purpose of taking extracts therefrom or making copies, without charge of any kind. (R. S., §§ 2219, 2220.)

**1217.** The Commissioner of the Land Office receives the monthly returns of receivers, of all moneys paid to their respective offices; also quarterly accounts current of their debits and credits. (R. S., § 2245.)

**1218.** Upon his recommendation and the approval of the Secretary of the Interior, the President may order the discontinuance of any land office, and the transfer of any of its business and archives to any other land office within the same State or Territory. (R. S., § 2252.)

**1219.** He is empowered to entertain appeals from the decisions of district registers and receivers in cases of contests for the right of pre-emption, and his decision is final, unless an appeal is taken to the Secretary of the Interior. (R. S., § 2273.)

**1220.** He is empowered to establish the maximum charges for surveys and publication of notices to be incurred by applicants for mining claims. (R. S., § 2334.)

**1221.** Whenever any reservation of public lands is brought into market, the Commissioner of the Land Office

is required to fix the minimum price, not less than one dollar and twenty-five cents per acre, below which such lands may not be disposed of. (R. S., § 2364.)

**1222.** He is empowered, when he is satisfied, from the proof submitted, of an error in an entry of lands by mistake of numbers, and, in certain cases, where it appears that every reasonable precaution has been taken to avoid mistake, to change the entry and transfer the payment from the tract erroneously entered to that intended to be entered, if unsold, and if sold, to any other tract liable to entry. (R. S., § 2372.)

**1223.** His approval of contracts for the survey of the public lands is necessary before they can become binding on the United States, except in such cases as he may otherwise specially order. (R. S., § 2398.) Besides the printed manual, relative to surveys, dated February 22, 1855, and the special instructions of the Surveyor-General not in conflict therewith, the instructions of the Commissioner are required to be taken and understood as a part of every such contract. (R. S., § 2399.)

**1224.** It is the duty of the Commissioner to fix the prices per mile for public surveys, in no case exceeding the legal maximum; and he is required to prepare instructions, under which each Surveyor-General may keep an accurate account of the cost of surveying and platting private land claims, to be reported to the General Land Office with the map of such claim, so that the cost may be paid into the Treasury before the patents issue. (R. S., § 2400.)

**1225.** Under the instructions of the Commissioner, the settlers in a township may have, at their own cost, a survey made of such township by the Surveyor-General and a return of such survey filed in the general and local land offices; provided such township is within the range of the regular

progress of public surveys embraced by existing standard lines or bases for the township and subdivisional surveys. (R. S., § 2401.)

**1226.** He may authorize, in his discretion, public lands in Oregon densely covered with forests or thick undergrowth to be surveyed at augmented rates, not exceeding eighteen dollars per mile for standard parallels, fifteen dollars for township, and twelve dollars for sectional lines; and in California and Washington Territory, at augmented rates, not exceeding eighteen dollars per lineal mile for standard parallels, sixteen dollars for township, and fourteen dollars for section lines. (R. S., §§ 2404, 2405.)

**1227.** When the surveys in Oregon and California, or any portion of them, are so required to be made as to render it expedient to make compensation by the day instead of by the mile, the Commissioner, under direction of the Secretary of the Interior, may make such fair and reasonable allowance as is in his judgment necessary to insure the accurate and faithful execution of the work. (R. S., § 2411.)

**1228.** He is empowered to prescribe regulations governing the assignment of military bounty land warrants, and of valid locations of the same, so as to vest the assignee with all the rights of the original owner. (R. S., § 2414.)

**1229.** It is the duty of the Commissioner, under regulations of the Secretary of the Interior, to cause to be located, free of expense, any warrant transmitted by the holder to the General Land Office for that purpose, in such State or land district as the holder or warrantee may designate, and upon good farming land as far as practicable, whereupon a patent will issue to the warrantee or holder. (R. S., § 2437.)

**1230.** Subject to the final adjudication of the Commissioner, an actual settler on the public lands who has made an error in the location of a bounty land warrant may re-

locate the same upon the land actually settled upon and improved by him, if the same be then vacant, on making proper proof to the satisfaction of the local land officers in accordance with the regulations of the Commissioner. (R. S., § 2446.)

**1231.** He is authorized to decide, upon principles of equity and justice as recognized in courts of equity, and in accordance with regulations to be settled, consistently with such principles, by the Secretary of the Interior, the Attorney-General, and the Commissioner conjointly, all cases of suspended entries of public lands and of suspended pre-emption land claims, and to adjudge in what cases patents shall issue upon the same. (R. S., § 2450 ; act February 27, 1877.)

**1232.** He is required to report to Congress, at the first session after any such adjudications have been made, a list of the same, under the classes prescribed by law, with a statement of the principles upon which each class was determined ; also to arrange his decisions into two classes,—the first class to embrace all such cases of equity as may be finally confirmed by the board, constituted of the Attorney-General and the Secretary of the Interior, as provided in section 2451 of the Revised Statutes ; and the second class to embrace all such cases as the board reject and decide to be invalid. (R. S., §§ 2452, 2453.)

**1233.** He is empowered to order into market, after due notice and without the formality of a proclamation of the President, all lands of the second class, though before unproclaimed and unoffered, and such other isolated and disconnected tracts or parcels of unoffered lands which in his judgment it would be proper to expose to sale in like manner. (R. S., § 2455.)

**1234.** Where patents have been already issued on entries which are confirmed by the board of adjudication before referred to, the Commissioner of the Land Office,

upon the cancelling of the outstanding patent, is authorized to issue a new patent on such confirmation to the person who made the entry, his heirs or assigns. (R. S., § 2456.)

**1235.** Upon proof by the authorized agent of the State, before the Commissioner of the Land Office, that any of the lands purchased by any person from the United States prior to March 2, 1855, were swamp lands within the meaning of the act entitled "An act to enable the State of Arkansas and other States to reclaim the swamp lands within their limits," approved September 28, 1850, it is provided that the purchase-money shall be paid over to the State wherein said land is situated, and that when the lands have been located by warrant or scrip the said State shall be authorized to locate a like quantity of any of the public lands subject to entry at one dollar and twenty-five cents per acre or less, the proper patents to be issued therefor, and the decision of the Commissioner to be first approved by the Secretary of the Interior. (R. S., § 2482.)

**1236.** He is required to prepare and issue regulations necessary and proper for the purpose of carrying into effect the act of March 13, 1877, entitled "An act to encourage the growth of timber on western prairies." (Act March 13, 1877, § 6.)

**1237.** He is also authorized, under direction of the Secretary of the Interior, to enforce by appropriate regulations every part of the provisions of the statutes relating to the public lands not otherwise provided for. (R. S., § 2478.)

**1238.** The Commissioner is assisted in his duties by the following divisions, constituting, with their chiefs, the organization of his office, viz.:

#### I. THE CHIEF CLERK'S DIVISION.

This division is presided over by the Chief Clerk of the office, who, in the absence of the Commissioner or in case

of a vacancy in the office for a specified time, is Acting Commissioner. His actual duty by law is to supervise the general duties of the other clerks of the office. In the organization of the office made by its head, a division is placed under his immediate charge, designated as above, which is engaged in general correspondence, copying, and in the transaction of general routine business.

## II. THE RECORDER'S DIVISION.

**1239.** This division has placed at its head the Recorder of the General Land Office, an officer provided for by law. His duties, as defined by statute, are to certify and affix the seal of the office to all patents for public lands, and to attend to the correct engrossing, recording, and transmission of such patents, to prepare alphabetical indexes of the names of patentees and of persons entitled to patents, and to prepare such copies and exemplifications of matters on file or of record in the office as the Commissioner may from time to time direct. In addition to this, it is his duty to countersign all patents for lands issued from the office. It is made his duty, in the organization of the office, to keep files of all original papers forming the basis of patents issued; also of all patents undelivered or uncalled for. In this division all patents are recorded in large volumes, and the muniments of title on which these patents are founded are systematically filed and arranged by States, land districts, and numbers.

## III. THE PUBLIC LAND DIVISION.

**1240.** This division has for its head the Principal Clerk of Public Lands, an officer named and constituted specifically in the law organizing the office. His duties, however, are left to assignment by the Commissioner. In the performance of these, he and the division under his direction



have charge of the preliminary business connected with the disposal of public lands after survey, as distinguished from the lands covered by private land claims. In this division, as soon as surveys are made tract books are open, in which the smallest legal subdivision established by the surveys and the areas thereof are noted. In these books are noted also all private claims, reservations, pre-emptions, and homestead filings; also all cash and other entries, selections by States, under the act of September 4, 1841, granting lands for internal improvements by corporations under Congressional grants for various educational purposes; also all entries and locations of the various species of land scrip. It devolves upon this division likewise to examine the greater portion of these entries and locations, with regard to the regularity of the papers and the sufficiency of the proof, to see that any errors therein are rectified. To this end it prepares and sends out the necessary correspondence, meantime holding the cases in suspension, and where they are in proper condition for final action it approves the same for patenting or holds them for cancellation. This division also passes upon numerous contested cases, receives and submits appeals to the head of the department, and communicates the results to the proper officials and the persons concerned. In this division also are adjudicated, on principles of equity and justice, according to the provisions of sections 2450 and 2457 of the statutes, all suspended entries of public lands. These adjudications are submitted to a board, consisting of the Secretary of the Interior and Attorney-General, for confirmation. It also attends to much miscellaneous business, such as the work necessary for the disposal of abandoned reservations under special acts of Congress, or for giving effect to acts passed for the benefit of private parties having rights to be adjusted in regard to public lands, or for

restoring to market, lands withdrawn from time to time for various causes.

**1241.** Circular instructions to the district land offices, bringing lands into market under special or general laws, issue from this division. The division also prepares reports for the Commissioner on various subjects relating to official business called for by the head of the department or by Congress, and it performs miscellaneous duties of like character. It is a division of general duties and sources of information regarding lands.

#### IV. THE DIVISION OF PRIVATE LAND CLAIMS.

**1242.** This division is in charge of the Principal Clerk of Private Land Claims. The business transacted relates to the examination, adjudication of and final action in all claims based upon British, French, Spanish, and Mexican titles, recognized and protected by acts of Congress or by treaty stipulations, which in the main lie within the territory acquired from foreign powers.

**1243.** In this division also all locations of lands are passed upon which are authorized by Congress in lieu of lands injured by earthquakes in the county of New Madrid, Missouri.

**1244.** This division is also charged with the adjustment of donation and mission claims in the State of Oregon and Territory of New Mexico, and of donation claims in the Territory of New Mexico.

**1245.** It has likewise the charge of the examination of allotments under treaty provisions to the Indians; also of the preparation and examination of scrip issued in accordance with law in lieu of certain unsatisfied private claims.

#### V. THE DIVISION OF PUBLIC SURVEYS.

**1246.** This division is in charge of the Principal Clerk of Surveys. It is charged with the supervision of all work

relating to the survey of public lands. It prepares instructions to the Surveyors-General relative to the extension of surveys or the examination and correction of erroneous surveys.

**1247.** In this division all contracts for surveys of the public lands are examined, passed upon, adjusted, and submitted to the Treasury Department for payment. All returns of surveys are referred to this division for examination as to correctness, and on approval are filed therein.

**1248.** It has charge also of all records and correspondence relating to Indian, military, light-house, live-oak, and other reservations.

**1249.** To this division is also referred matters pertaining to the establishment of boundary lines, by astronomical surveys, between States and Territories of the United States; also to surveys of Indian lands, abandoned military reservations, &c.

**1250.** The plats and field-notes of all surveys are retained on the files of this division, in charge of a principal draughtsman, who supervises all work of draughting or copying plats of surveys, and who compiles and prepares the official land map of the United States. The duties pertaining to this section, known as the Draughting Division, embrace the construction of lateral limits of railroad withdrawals over lines of public survey; all calculations of area and protraction of surveys; copying of plats, tracings, and diagrams for the different divisions of the office.

#### VI. THE DIVISION OF RAILROADS.

**1251.** This division is charged with the adjustment of grants, by Congressional legislation, of lands for railroad purposes, for canals, wagon roads, and other internal improvements; also with matters relating to the execution of laws giving the right of way through the public lands.

## VII. THE PRE-EMPTION DIVISION.

**1252.** This division has charge of entries made under the pre-emption and town-site laws ; also of sales of Osage Indian trust and diminished reserve lands, and of claims of parties who purchased from Mexican grantees or assigns ; also of lands within grants subsequently rejected, or which were excluded from final survey of confirmed grants. It also has charge of conflicting claims between claimants of that character and others.

## VIII. THE MILITARY WARRANT DIVISION.

**1253.** To this division are finally referred for examination and proper action the papers in locations made in satisfaction of military bounty land warrants issued by authority of various acts of Congress. Similar reference is made as regards locations made upon agricultural-college scrip and the special scrip issued to the representatives of Porterfield by act of April 11, 1860.

This division examines as to the genuineness and regularity of assignments of land warrants and scrip submitted for official approval. It also prepares all revolutionary bounty land scrip ; also all patents for lands in the Virginia military district of Ohio.

## IX. THE SWAMP-LAND DIVISION.

**1254.** This division has charge of the correspondence, records, and other matters pertaining to the adjustment of the grants of swamp and overflowed lands to the several States within their respective limits, and, in connection with the following-named division, of matters pertaining to the execution of the act of March 2, 1855, granting indemnity to the States for swamp lands disposed of by the United States after the passage of the swamp-land grant act.

## X. THE DIVISION OF ACCOUNTS.

**1255.** To this division are first referred all returns made by registers and receivers of the business of the district land offices. The various dispositions of the public lands are here classified, and the quarterly accounts of the receivers of the land office are examined and adjusted.

**1256.** Accounts are also here adjusted and kept of the five per cent. fund accruing to the States upon the sales of the public lands within their respective limits; also of the receipt and expenditures of moneys collected from deprecators upon the public timber; and of the sale of Osage and other Indian lands.

**1257.** All applications for repayments of moneys received for lands to which title cannot be given are here examined, and likewise applications for changing the entry of lands erroneously purchased.

**1258.** This division audits also claims for swamp-land indemnity due the several States under act of March 2, 1855.

**1259.** In this division is kept a classified statement of the public lands disposed of for cash, homestead settlement, and of all disposals of public lands.

The accounts here adjusted may be recapitulated as follows, viz.:

Repayment accounts for lands erroneously sold.

Receivers' quarterly accounts.

Accounts of receivers acting as disbursing agents.

The five per cent. accounts of the States.

Timber agents' accounts.

State accounts for swamp-land indemnity.

All these accounts receive careful scrutiny. The balances are stated and certified to the First Comptroller of the Treasury for final revision.

XI. THE DIVISION OF MINERAL CLAIMS.

**1260.** The work of this division relates to mineral lands. It has in charge the examination and final disposition of applications for patents for mining claims and coal lands, and the adjudication of contests growing out of such applications.

It has charge also of contests between agricultural and mineral claimants.

## CHAPTER XXVI.

## THE COMMISSIONER OF INDIAN AFFAIRS.

**1261.** Upon the Commissioner of Indian Affairs, under the direction of the Secretary of the Interior and agreeably to such regulations as the President may prescribe, devolves the management of all Indian affairs and of all matters arising out of Indian relations. (R. S., § 463.)

**1262.** He is required to make an administrative examination of all accounts and vouchers for claims and disbursements connected with Indian affairs which may be transmitted to him for that purpose, and to transmit the same to the proper accounting officer of the Treasury Department for settlement.

**1263.** He is required to report annually to Congress a tabular statement, which shall exhibit distinctly the separate objects of expenditure under his supervision, the amount disbursed for each object, the articles and the quantity of each, the name of each person to whom any part was paid, and the sum paid to him, so far as these expenditures relate to the disbursement of moneys appropriated for incidental, contingent, and miscellaneous expenses of the Indian service for the fiscal year next preceding each report. He is required to embody in that statement the reports of all agents or commissioners issuing food, clothing, or supplies of any kind to Indians, and to state the number of Indians present and actually receiving the same. (R. S., §§ 468, 469.)

He is required also to report a detailed and tabular statement of all proposals for Indian supplies and services,

also of all contracts awarded. (Act August 15, 1876, Stats. 19, p. 177.)

**1264.** All merchandise required at the making of any Indian treaty may be purchased by the Commissioner of Indian Affairs through such person as he may appoint. (R. S., § 2083.)

**1265.** The Commissioner, together with the Secretary of the Interior, is authorized, on a sworn statement filed with the former, to determine whether an agent or attorney seeking pay for services under a contract or agreement with a tribe of Indians, or with individual Indians, has complied with or fulfilled that contract or agreement. (R. S., § 2103.)

**1266.** The consent of the Commissioner, as well as of the Secretary of the Interior, is required to be indorsed on an assignment of any contract made with the Indians under section 2103 of the Revised Statutes, in order to render such assignment valid. (R. S., § 2106.)

**1267.** It is within the province of the Commissioner of Indian Affairs to approve or disapprove the granting or revocation of a license given by a superintendent of Indian affairs, Indian agent, or sub-agent to any person to trade with the Indians. (R. S., § 2131.)

**1268.** He is authorized and required, with the approval of the Secretary of the Interior, to remove from any tribal reservation any person who may be therein without authority of law, or whose presence may be detrimental in his judgment to the peace and welfare of the Indians; and he may employ for the purpose such force as may be necessary to enable the agent to effect the removal of such person. (R. S., § 2149.) And he is required to report to Congress at each session any case of hostilities, by any tribe with which the United States has treaty stipulations, occurring since his next preceding report. (R. S., § 2100.)

**1269.** The Commissioner of Indian Affairs exercises



by authority of law a supervision of contracts made by private parties with Indian tribes or individual Indians, and of the assignment of the same, in order to secure the Indians against fraud, injustice, and exorbitant demands. (R. S., §§ 2103, 2105, 2106 ; act April 29, 1874, Stat. 18, p. 35.)

**1270.** He has the sole power by law to appoint traders to the Indian tribes, and is authorized to make such rules as he may deem just and proper, specifying the kind and quantity of goods to be sold the Indians and the prices at which the same may be purchased by them. (Act August 15, 1876, Stats. 19, p. 200.)

He is required to advertise for all supplies, except that the purchase of supplies for a period of sixty days may be made in open market, also in case of exigency, to an amount not exceeding two thousand dollars at one time. (Act August 15, 1876, Stats. 19, p. 200.)

#### THE OFFICE OF INDIAN AFFAIRS.

**1271.** This office originated in the act of July 9, 1832, which provided for a Commissioner, to be under the control of the Secretary of War. Subsequently that officer was transferred to the Department of the Interior by the act of 1849 creating that department.

Subordinate to the head of the office is the Chief Clerk, who has general supervision of the business, and next to him are the several clerks of the different classes, as provided for annually in the appropriation acts of Congress.

**1272.** As now organized the Indian Office consists of the following-named divisions, in charge of clerks designated as chiefs, viz.:

1. Finance.
2. Accounts.
3. Land.
4. Civilization and Education.
5. Records and Files.

## I. THE FINANCE DIVISION.

**1273.** This division, as its name implies, has charge of the financial affairs of the Indian service. It considers all questions relating to contracts for supplies and annuity goods to be furnished the Indians, and for the transportation of the same. It remits funds to the disbursing officers of the Indian service, settles all special claims for supplies, makes payment for the same, and carries on all the correspondence of the office relating to goods, supplies, &c. All contracts, after execution according to the forms of law, are forwarded to the Board of Indian Commissioners for their approval; then to the Secretary of the Interior, and on his approval to the office of the Second Comptroller to be filed. All accounts of contractors and claims for supplies, &c., after settlement in this division are likewise forwarded to that Board, after receiving the approval of the head of the office, and thence to the Secretary of the Interior, and on his approval to the Second Auditor for adjustment. After revision by the Second Comptroller, who certifies the balance due, a requisition goes from this division to the Secretary of the Interior, and one from the latter to the Secretary of the Treasury, for the payment of the amount.

## II. THE DIVISION OF ACCOUNTS.

**1274.** This division has charge of all cash and property accounts of Indian agents and other disbursing officers of the Indian service. It makes an administrative examination of the same preparatory to their final adjustment by the Second Auditor and Second Comptroller of the Treasury. It determines all questions relative to the quantity and distribution of supplies, and has supervision of all employees at the various Indian agencies. The same course is taken by these accounts as by those referred to

in the preceding section, except that instead of the issuing of the requisition the proper credits are entered to the account of the officer on the books of the division. In the exercise of its supervision over the employees of the Indian agencies, this division keeps a record of the entire force, notes all changes as they occur in the same, and conducts the correspondence of the office relative thereto.

### III. THE LAND DIVISION.

**1275.** This division has charge of all questions arising out of or connected with the control and disposition of Indian lands, the establishment or enlargement of Indian reservations by Executive order. It is also the law division of the Indian office. It considers the tenures, rights, claims, and controversies growing out of Indian titles, and divers questions growing out of the occupancy of land and the conditions imposed by acts of Congress and treaty stipulations; all questions relating to the selection of reservations, changes of boundaries, increase or diminution of the areas thereof, discontinuance of the same, removal of Indians, and the consolidation of different bands or tribes. It is charged with the custody of duplicate plats and field-note records of the surveyed Indian reservations, and of complete tract books of all such surveyed lands; also of all records, files, diagrams, treaties, documents, and papers of every character relating to Indian lands, and with the labor of furnishing exemplifications of the same to proper applicants for legitimate purposes.

### IV. THE CIVILIZATION DIVISION.

**1276.** This division has charge of matters pertaining to the advancement of Indians in civilized pursuits; their educational interests and sanitary condition; all matters of schools on Indian reservations, the funds for the support of

which are disbursed by direction of the Indian Office. It receives monthly reports from the numerous schools on these reservations, which are registered and tabulated in a book kept in the division for the purpose. It prepares and revises contracts for carrying on many of the schools, and transacts business relative thereto, involving correspondence with the officers of the bureau and with agents and religious bodies to whom the educational and religious work of the respective agencies is assigned relative to the appointment of proper teachers, the supplies of school books and furniture, and to the best means of promoting the efficiency of the schools.

**1277.** This division also receives monthly reports from agencies where physicians are employed, and takes proper action. It also concerns itself with the estimates from various agencies of the medicines required, and prepares all necessary blanks and papers for the annual purchase of medical supplies.

This division has charge also of matters pertaining to depredations committed by the Indians; to the appointment of and issue of instructions to superintendents, agents, and inspectors; the examination and approval of their official bonds; the record of the same, and to their transmissal to the Second Comptroller. It keeps a record of claims for depredations committed by Indians against whites and by whites against Indians, and transacts the business relative to such claims.

It has also supervision of trade with the Indians, and is charged with the issuing of licenses to Indian traders in accordance with the act of August 15, 1876, giving the Secretary of the Interior sole authority to issue such licenses. It keeps a record of such licenses and of the bonds executed by traders.

It conducts the correspondence of the office relative to

the conduct of the Indians, their welfare and progress; in regard to the interferences by white men, or to the violations of the non-intercourse laws; to the removal and punishment of intruders; the discipline of refractory Indians; the establishment of new agencies; the removal of Indians, and to investigations involving charges against Indian agents.

#### V. THE DIVISION OF RECORDS AND FILES.

**1278.** This division has custody of the records and files of the office, excepting those pertaining to the Land Division thereof. The records consist of yearly report books; yearly "letter books," in which are recorded all outgoing correspondence; a register of letters received; a record of claims and contracts; a yearly abstract of letters sent. The files of the office are appropriately arranged by names of agencies, superintendents, and localities, by dates; and these file-marks agree in every particular with the registers kept in this division.

## CHAPTER XXVII.

## THE COMMISSIONER OF PENSIONS.

**1279.** This officer was first provided for by act of March 2, 1833. His office was, however, but of a temporary nature, and was continued from time to time by various acts until the act of January 19, 1849, made it perpetual. By act of March 3, 1849, it was transferred from the War Department to the Department of the Interior.

**1280.** He is required to perform, under the direction of the Secretary of the Interior, such duties in the execution of the various pension and bounty land laws as may be prescribed by the President. (R. S., § 471.)

**1281.** He is authorized, with the approval of the Secretary of the Interior, to appoint a person to sign his name to certificates or warrants for bounty lands. (R. S., § 473.)

**1282.** Also to detail from time to time any of the clerks of his office to investigate suspected attempts to defraud the United States in or affecting the administration of any law relative to pensions, and to aid in prosecuting any person implicated. The clerks so detailed may administer oaths in the course of their investigation. (R. S., §§ 474, 4744.)

**1283.** Where no record evidence exists of the military service for which a bounty land warrant is claimed, parol evidence may be admitted to prove the same, under such regulations as the Commissioner of Pensions may prescribe. (R. S., § 2431.)

**1284.** He is empowered to review the evidence upon which a bounty land warrant was issued, and when not satisfied he may require additional proof as to the time and fact

of service, in cases where such warrant is presented as evidence of the person's right to an increase in the quantity of land to make up the full quantity of one hundred and sixty acres to which the applicant may be entitled. He has the like power of review when the fact of the issue of a pension is submitted as evidence entitling the applicant to a bounty land warrant. (R. S., §§ 2432, 2435.)

**1285.** The certificate of an examining surgeon or of a board of examining surgeons, in all cases of pensions claimed for disabilities, is made by law subject to the approval of the Commissioner. (R. S., § 4698½.)

**1286.** The Commissioner is empowered to designate, in localities more than twenty-five miles distant from any place at which a court of record is holden, persons, duly qualified to administer oaths, before whom declarations of claimants for pensions may be made and testimony may be taken. And he may accept declarations of claimants residing in foreign countries made before a United States minister or consul, or before some officer of the country duly authorized to administer oaths, whose official character and signature shall be authenticated by the certificate of a United States minister or consul; also declarations in claims of Indians made before a United States agent, and declarations in claims for pensions because of services in the war of 1812, made before an officer duly authorized to administer oaths for general purposes, when the applicant, by reason of infirmity or old age, is unable to travel. (R. S., § 4714.)

**1287.** He is empowered to suspend payment of a pension granted by any special act of Congress, until the propriety of repealing the same can be considered by that body, when he is satisfied upon evidence that fraud was perpetrated in obtaining such special act. (R. S., § 4720.)

**1288.** He is required, when application is made to him

by any claimant for pension, bounty land, or other allowance required to be adjusted or paid by the Pension Office, to furnish such person, free of charge or expense, all such printed instructions and forms as may be necessary in establishing and obtaining his claim. On the issuing of a certificate of pension or of a bounty land warrant, he is required to notify the claimant, and also the agent or attorney in the case, if there be one, that such certificate has been issued or that his allowance has been made, and to state in the notice the date and amount of such allowance. (R. S., § 4748.)

**1289.** It is his duty to forward the certificate of a pension granted in any case to the agent for paying pensions where such certificate is made payable, and at the same time to forward therewith one of the articles of agreement filed in the case and approved by the Commissioner, setting forth the fee agreed upon between the claimant and the attorney or agent. Where no agreement is on file, he is required to direct that a fee of ten dollars only be paid. (R. S., § 4768.)

**1290.** By act of June 20, 1878, (Stats. 20, p. 243,) the foregoing provision is not to apply to any claim thereafter filed, nor to any pending case in which the claimant has not been represented by attorney prior to the passage of this act. The same act makes it unlawful for any attorney or other person to demand or receive for services in a pension case a greater fee than ten dollars, and prohibits the filing of any fee contract thereafter with the Commissioner of Pensions.

**1291.** He is authorized to cause, as frequently as he may deem proper, examinations to be made by examining surgeons of invalid pensioners, in order to ascertain the degree or continuance of the disability. (R. S., § 4772.)

**1292.** He is authorized to organize, in his discretion,



boards of examining surgeons, whose members are not to exceed three in number, and to issue his certificate of their examinations, whereon they shall receive their fees as provided by law. And he may require such examining surgeons, or others employed in the Pension Office from time to time, to make special examinations of pensioners or applicants for pensions. When injustice is alleged to have been done by an examination so ordered, the Commissioner may, at his discretion, select a board of three duly-appointed examining surgeons, to meet at a place designated by him, and to review such cases as may be ordered before them on appeal from any special examination. Their decision is to be final, provided the Commissioner approves the same. (R. S., §§ 4774, 4775.)

**1293.** He has control and direction of the duly-qualified surgeon which the Secretary of the Interior is authorized to appoint as medical referee. (R. S., § 4776.)

**1294.** The Commissioner is empowered to appoint, at his discretion, civil surgeons to make the periodical examinations of invalid pensioners which are required by law, and to examine applicants for invalid pensions where he deems such an examination necessary. (R. S., § 4777.)

**1295.** He is required to cause to be paid to such soldiers as the Surgeon-General of the Army may certify as electing to receive money computation instead of limbs or apparatus, the amount so certified to be due to each, in the same manner as pensions are paid. (R. S., § 4789.)

#### THE PENSION OFFICE.

**1296.** In this office are received and adjusted all claims of parties entitled under various laws to pensions by reason of military service performed for the United States. It prepares and revises the lists of pensioners; directs all examinations of pensioners entitled to or claim-

ing invalid pensions; exercises control and supervision over all surgeons appointed to make the biennial examinations required by law, as well as the special examinations ordered by the Commissioner; directs the payment, through the numerous pension agents, of pensioners scattered in all parts of the country; makes the preliminary examination of all accounts of such agents; and is charged with and undertakes generally all the details of business required to give effect to the beneficent system established by a grateful nation for the dependent, afflicted, and unfortunate among its defenders and their representatives.

THE PERSONS WHO ARE ENTITLED TO PENSIONS.

**1297.** The persons who are entitled as beneficiaries under the pension laws are of the following classes:

INVALID PENSIONERS.

Persons described in the several classes hereinafter enumerated who have been, since March 4, 1861, disabled under the conditions stated, upon making the required proof may be placed on the list of invalid pensioners, and be entitled to receive the pension provided by law according to rank and to the nature of the disability, whether a total or a permanent specific, or other proportionate disability, viz.:

1. Any officer of the army, navy, or marine corps, or any enlisted man however employed in the military, naval service, or marine corps, disabled by reason of a wound or injury received or disease contracted in the line of duty in the service of the United States.

2. Any master serving on a gun-boat, or any pilot, engineer, sailor, or other person not regularly mustered, serving on any gun-boat or war vessel of the United States, disabled by any wound or injury received, or otherwise incapacitated,

while in the line of his duty, from procuring his subsistence by manual labor.

3. Any person serving for the time being in the militia of a State, under orders of a United States officer, or who volunteered for the time being to serve with any regularly-organized military or naval force of the United States, or who otherwise volunteered and rendered service in any engagement with rebels or Indians, disabled by reason of wounds or injuries received in the line of duty; provided that the claim shall be prosecuted to a successful issue prior to July 4, 1874.

4. Any acting assistant or contract surgeon disabled by any wound or injury received or disease contracted in the line of duty, while actually performing the duties of assistant or acting assistant surgeon with a military force in the field, *in transitu*, or in hospital.

5. Any provost or deputy provost marshal or enrolling officer disabled by reason of any wound or injury so received from procuring a subsistence by manual labor. (R. S., § 4693.)

6. Officers and privates of the Missouri State militia and of the provisional State militia disabled by reason of injury received or disease contracted in the line of duty, while such militia was co-operating with United States forces, the pension not to commence prior to March 3, 1873. (R. S., § 4722.)

7. Any officer, warrant or petty officer, seaman, engineer, first, second, or third assistant engineer, fireman or coal-heaver of the navy, or any marine, disabled prior to the 4th of March, 1861, by reason of an injury received or disease contracted in the service and line of duty. (R. S., § 4728.)

8. Any officer, non-commissioned officer, musician, or private disabled likewise in the war with Mexico, or in

going to or returning from the same, who received an honorable discharge. (R. S., § 4730.)

9. Officers and seamen of the revenue cutters of the United States who have been or may be wounded or disabled in discharge of their duty while co-operating with the navy by order of the President. (R. S., § 4741.)

10. Persons who from age or infirmity are disabled from sea service, but who have served as enlisted men in the navy or marine corps for twenty years and who have not been discharged for misconduct. These may be paid, in lieu of a home at the Naval Asylum in Philadelphia, if they so elect, a sum equal to one-half the pay of their rating at the time of discharge. (R. S., § 4756.)

11. Any disabled person who has served as an enlisted man in the navy or marine corps not less than ten years and has not been discharged for misconduct. He is entitled to such an amount from the naval pension fund, and for a specified time, as a board of examiners to be convened by the Secretary of the Navy may recommend. (R. S., § 4757.)

12. Any officer, soldier, seaman, and marine who is entitled to receive an artificial limb or apparatus in consequence of the disability arising from injury received in the line of service for the United States in the suppression of the rebellion of 1861, may, if he so elects, receive instead the money value thereof, viz.: for legs, seventy-five dollars; for arms, fifty dollars; for feet, fifty dollars; for apparatus for resection, fifty dollars. (R. S., § 4787.)

13. Colored persons who enlisted in the army during that war and are borne on the rolls of their regiments as slaves. (R. S., § 4723.)

14. Pensioners under special acts of Congress.

## SURVIVORS OF THE WAR OF 1812.

**1298.** The surviving officers and enlisted and drafted men of the military and naval service of the United States who served sixty days in the war with Great Britain, of 1812 and who were honorably discharged, and such other persons who have been specifically named in any resolution of Congress for specific service in that war, although they may have served less than sixty days, and who did not voluntarily engage in the rebellion of 1861, are entitled to a pension of eight dollars per month. (R. S., §§ 4736, 4737.)

## WIDOWS AND CHILDREN'S PENSIONS.

**1299.** If any person embraced in the first five classes of invalid pensioners before mentioned has died since the 4th of March, 1861, by reason of any wound, injury, or disease which, under the conditions and limitations provided with regard to him, would have entitled him to an invalid pension had he been disabled, his widow is entitled, or if there be no widow, or in case of her death without payment to her of any part of the pension, his children under sixteen years of age are entitled to receive the same pension as the husband or father would have been entitled to had he been totally disabled. Such pension commences with the death of the husband or father, to continue to the widow during her widowhood, and to the children until they severally attain the age of sixteen years; and if the widow remarry, to the children from the date of remarriage. For each child under the age of sixteen, the pension is increased at the rate of two dollars per month for such child.

The widow of any person embraced in the seventh class of invalid pensioners who has died in the service of injury received or disease contracted in the line of his duty is

entitled to receive half the monthly pay to which the deceased was entitled at the date of his death, and in case of her death or marriage the children under sixteen years of age are entitled to the pension. The rate of pension, however, is governed by the pay of the navy as it existed in January, 1835; but after the 25th of July, 1866, it is in no case to be less than eight dollars per month. But the widow of an engineer, fireman, or coal-heaver is not entitled to a pension by reason of the death of her husband, if his death was prior to August 31, 1842. (R. S., § 4729.)

The widow of any person embraced in the eighth class of invalid pensioners who has died by reason of any injury received or disease contracted in the line of duty in actual service is entitled to receive the same pension as her husband would have been entitled to had he been totally disabled, and in case of her death or remarriage the children of such person, while under the age of sixteen years, are entitled to receive the pension. But no such pension is to be less than eight dollars per month. (R. S., § 4731.)

The widows, and children under sixteen years of age, of officers, non-commissioned officers, musicians, and privates of the regulars, militia, and volunteers of the war of 1812, and of the various Indian wars since 1790, who remained at the date of their death in the military service of the United States, or who received an honorable discharge and have died of injury received or disease contracted in the service and in the line of duty, are entitled to receive half the monthly pay to which the deceased was entitled at the time of receiving the injury or contracting the disease which resulted in death; provided that no half-pay pension shall exceed the half pay of a lieutenant-colonel, or be less after the 25th of July, 1866, than eight dollars per month. (R. S., § 4732.)

## DEPENDENT RELATIVES' PENSIONS.

**1300.** If any person embraced within the first five classes of invalid pensioners hereinbefore enumerated who has died since the 4th of March, 1861, by reason of any wound, injury, casualty, or disease which, under the conditions named, would have entitled him to an invalid pension, leaving no widow or legitimate child, but other relatives who were dependent upon him for support, in whole or in part, at the date of his death, such relatives are entitled, in the following order of precedence, to receive the same pension as such person would have been entitled to had he been totally disabled, to commence at the date of his death, viz.: first, the mother; secondly, the father; thirdly, orphan brothers and sisters under sixteen years of age who shall be pensioned jointly. (R. S., § 4707.)

**1301.** The amounts of pensions for total disability are as follow:

For lieutenant-colonel or higher rank in the army and marine corps, and for captain and higher rank, commander, surgeon, paymaster, chief engineer, lieutenant commanding and master commanding in the navy, thirty dollars per month.

For major in the army and marine corps, and lieutenant, surgeon, paymaster, and chief engineer ranking with lieutenant by law, and passed assistant surgeon in the navy, twenty-five dollars per month.

For captain in the army and marine corps, chaplain in the army, provost marshal, professor of mathematics, master, assistant surgeon, assistant paymaster, and chaplain in the navy, twenty dollars per month.

For first lieutenant in the army and marine corps, acting assistant or contract surgeon, and deputy provost marshal, seventeen dollars per month.

For second lieutenant in the army and marine corps, first assistant engineer, ensign, and pilot in the navy, and enrolling officer, fifteen dollars per month.

For cadet midshipman, passed midshipman, clerks of admirals and paymasters and of other officers commanding vessels, second and third assistant engineers, master's mate, and all warrant officers in the navy, ten dollars per month.

For all other persons, eight dollars per month. And to the masters, pilots, engineers, sailors, and crews upon the gun-boats and war vessels, the pension allowed to those of like rank in the naval service. (R. S., § 4695.)

**1302.** Pensions for permanent specific disability are distributed as follow, viz.:

For the period commencing July 4, 1864, and ending June 3, 1872, persons entitled to a less pension than hereinafter named who have lost both feet in the military or naval service, in the line of duty, are to receive twenty dollars per month.

Those who have lost both hands or the sight of both eyes, twenty-five dollars per month.

And for the period from March 3, 1865, to June 3, 1872, those who have lost one hand and one foot, twenty dollars per month.

And for the period from June 6, 1866, to June 3, 1872, those who have lost one hand or one foot, fifteen dollars per month.

And for the period from June 6, 1866, to June 3, 1872, those who have been permanently and totally disabled in both hands, or who have lost the sight of one eye, the other having been previously lost, or who have been otherwise so totally and permanently disabled as to render them utterly helpless, or so nearly so as to require attendance, are entitled to a pension of twenty-five dollars per month.



Those who have been permanently disabled in both feet, or in one hand and one foot, or otherwise incapacitated from performing manual labor, but not so much so as to require attendance, twenty dollars per month.

Those who have been totally and permanently disabled in one hand or one foot, or otherwise disabled as to incapacitate them from manual labor equivalent to the loss of a hand or a foot, fifteen dollars per month. (R. S., § 4697.)

From and after the 4th June, 1872, all persons entitled to a less pension than hereinafter mentioned are entitled to pensions as follow :

Those who have lost the sight of both eyes, or the sight of one eye, the sight of the other having been previously lost, or have lost both hands or both feet, or have been permanently and totally disabled in the same, or otherwise so permanently and totally disabled as to render them utterly helpless, or so nearly so as to require the regular personal aid and attendance of another person, fifty dollars per month, (act June 18, 1874,) and after the 18th of June, 1878, seventy-two dollars per month. (Act June 18, 1878.)

Those who have lost one hand and one foot, or have been totally and permanently disabled in the same, or otherwise so disabled as to be incapacitated from performing manual labor, but not so much as to require attendance, twenty-four dollars per month.

Those who have lost one hand or one foot, or have been permanently and totally disabled in the same, or otherwise so disabled as to render their incapacity to perform manual labor equivalent to the loss of a hand or a foot, eighteen dollars per month.

Those who have lost a leg above the knee, or an arm at or above the elbow, are rated at the second class, and are entitled to receive a pension of twenty-four dollars per month from and after June 4, 1872. (Act June 18, 1874.)

Those who have lost the hearing of both ears, thirteen dollars per month from the same date. (R. S., § 4698.)

Those who have lost one hand and one foot, or have been totally and permanently disabled in both, are entitled to a pension for each of such disabilities, at such rate as is provided for each disability. (Act February 28, 1877.)

From and after March 3, 1879, those then on the pension rolls, or who may be thereafter placed thereon for amputation of either leg at the hip joint, are entitled to thirty-seven dollars and fifty cents per month. (Act March 3, 1879.)

#### TIME AND MANNER OF PAYMENT OF PENSIONS.

**1303.** Pensions are payable quarterly, on the fourth days of March, June, September, and December of each year, by the pension agents appointed to make such payments at convenient points throughout the country. The establishment of these pension agencies is vested in the President by law, the number in any State or Territory not to exceed three. The number down to a recent date was fifty-three, but by a consolidation of districts it has been materially reduced.

**1304.** Within fifteen days preceding the periods mentioned, the pension agent is required by law to prepare a quarterly voucher for every pensioner on his list, and to transmit the same by mail to the address of the pensioner, who, on or after the days named, must execute and return the voucher to the pension agent. Upon the receipt of the voucher properly executed, and a proper identification of the pensioner in the manner prescribed by the Secretary of the Interior, the pension agent is required to transmit his check for the amount due by mail to the pensioner and payable to his order.

**1305.** The number of pensions on the rolls of the several agencies on the 30th of June, 1878, was as follows :

Invalids.....	121,242
Widows and others.....	88,624
Survivors of the war of 1812.....	10,407
Widows of the war of 1812.....	3,725
Total.....	223,998

The sum paid during the fiscal year ending at that date to the several classes of pensioners was \$26,530,792.10.

**1306.** The head of the office is the Commissioner of Pensions. Subordinate to him is a Deputy Commissioner, who is charged with such duties in the office as the Secretary of the Interior may prescribe or the law may require. No duties are specified by law as devolving upon him other than as may thus be prescribed by the Secretary, except that in case of death, resignation, absence, or sickness of the Commissioner it is provided that he shall perform the duties of that officer until a successor is appointed or until such absence or sickness ceases. (R. S., §§ 472, 473.)

**1307.** In addition to these, a Chief Clerk is provided for by law, who, as in the case of other bureau Chief Clerks, has general supervision of the clerical business of the office.

**1308.** A medical referee is also provided for, who, under the direction of the Commissioner, has charge of the examination and revision of the reports of examining surgeons, and has such other duties to perform touching medical and surgical questions in the Pension Office as the interests of the service may demand. (R. S., § 4776.)

The organization of the office is constituted of the following-named divisions for the transaction of business:

1. Mail Division.
2. Division of Records and Accounts.
3. Medical Division.
4. Invalid Division.
5. Navy, Old War, and Bounty Land Division.
6. Widows' Division.
7. Special Service Division.

To specify the duties of these divisions, we commence with—

#### I. THE MAIL DIVISION.

**1309.** In this division the office mails are received, opened, registered, and distributed.

#### II. THE DIVISION OF RECORDS AND ACCOUNTS.

**1310.** This division has charge of the admitted files; the records of admitted pensions; the abstracts and accounts of pension agents; the issuing of pension certificates; transfers of pensioners from the rolls of one pension agency to those of another; miscellaneous correspondence relative to certain admitted cases and with the several pension agencies; the preparation of requisitions requiring the signature of the Secretary of the Interior upon the pension fund, for the payment of pensions; the issuing of duplicate certificates for payment of pensions and certificates for exemption of invalid pensioners from the biennial examination; the examination and approval of the accounts of examining surgeons; the examination of vouchers for payment of arrears due deceased pensioners. It also has charge of the issuing of all orders to pension agents with regard to payments of pensions, suspensions, reductions, droppings from the rolls, &c.

#### III. THE MEDICAL DIVISION.

**1311.** This division is under the charge of the medical referee, an officer before referred to, and whose statutory duties are particularly mentioned in section 1159 of this work. It attends to the appointments of examining surgeons, the revision of all certificates of examinations of pensioners, and to all medical questions in the adjustment of claims for pensions. The head of this division reviews

all cases in which appeal is taken to the Secretary of the Interior from the decision of the Commissioner of Pensions, and determines the claim in its medical aspects.

#### IV. THE INVALID DIVISION.

**1312.** In this division are adjudicated claims for invalid pensions, and attention is given to all matters pertaining to the right and title thereto and to the increase of such pensions. This is one of the examining divisions of the office, of which there are three in number. In these divisions the applications for pensions of the different classes are respectively examined with regard to the sufficiency and form of the proof required to establish the claims. Calls are also made upon the Second Auditor, the Adjutant-General, and Surgeon-General of the Army for information as to the applicant's service; also for evidence as to the disability alleged, which may appear upon the rolls and other records in possession of the bureaus under charge of those officers.

**1313.** Besides the Chief and Assistant Chief, this division, as well as the other examining divisions, consists of a corps of numerous examiners and clerks, to whom are distributed the different claims and the papers connected therewith, to which they are expected to give the most careful consideration, to the end that the proofs correspond with the requirements of law, that error and fraud may be detected, and that the bounty of the Government be not imposed upon by persons not entitled to share therein.

#### V. THE NAVY, OLD WAR, AND BOUNTY LAND DIVISION.

**1314.** This division has charge of all claims for navy pensions, and all army pension claims on account of disability incurred prior to March 4, 1861; also of claims on account of services rendered in the war of 1812, and claims for bounty lands.

**1315.** The warrants for bounty lands are issued to persons entitled by law to the same by the Commissioner of Pensions. The persons so entitled are described under the head of "bounty lands," in treating of the duties of the Commissioner of the General Land Office. The assignment and location of these warrants are made by the last-named officer.

#### VI. THE WIDOWS' DIVISION.

**1316.** In this division are examined all claims for pensions made on behalf of widows, heirs, or dependent relatives of deceased soldiers who were in the service of the United States in the war of the rebellion of 1861. This division also reviews claims of the same classes arising out of the previous wars.

#### VII. THE SPECIAL SERVICE DIVISION.

**1317.** This division is charged with all business connected with the investigation of frauds or attempted frauds upon the Government in the matter of procuring or continuing in the enjoyment of pensions. It aids in the detection and prosecution of offenders against the pension laws and in the recovery of money wrongfully obtained. A number of clerks and special agents are placed under the direction of this division, who are detailed, according to the authority given by section 4744 of the Revised Statutes, to investigate suspected attempts at fraud.

**1318.** This division gives its attention to questions affecting the status of attorneys making application for pensions or concerned therein. It also inquires into the official character and status of magistrates before whom papers and proofs are executed, and generally concerns itself with all violations of law in claims or other matters before the Pension Office.

The printed regulations of the Commissioner of Pensions relative to pensions and bounty lands, a copy of which may be obtained by any applicant, furnish all the information, in addition to the blank forms, necessary to enable such applicant, if of ordinary intelligence, to perfect his application and to establish his claim. If he cannot do this unaided, by reason of his absence from the seat of government or other cause, the law protects him from imposition by restricting the fees of his attorneys to an amount mutually agreed upon, or by limiting the fee to ten dollars where no agreement is on file in the Pension Office. The act of June 20, 1878, before referred to, limits the fee, however, to this amount in all cases occurring after that date. Severe penalty is inflicted in case of imposition, exorbitant charges, or the withholding wrongfully from a pensioner or claimant the whole or any portion of the pension or claim allowed.

## CHAPTER XXVIII.

## THE PATENT OFFICE.

**1319.** The statutes provide that there shall be in the Department of the Interior an office, known as the Patent Office, where all records, books, models, drawings, specifications, and other papers and things pertaining to patents shall be safely kept and preserved. (R. S., § 475.)

**1320.** This office was established by act of July 4, 1836, as a bureau of the Department of State, but was subsequently, by act of March 3, 1849, transferred to the Department of the Interior. By the original act of April, 1790, patents for inventions were granted on application to the Secretary of State, the Secretary of War, and the Attorney-General as a board of adjudication. This continued until the 21st of February, 1793, when, by act repealing the former, applications were required to be made to the Secretary of State alone, who, after a reference to and examination by the Attorney-General, was authorized to cause letters-patent to issue. This system continued until the act of 1836, before referred to, which provided for a Patent Office, to be attached to the Department of State, and a head denominated Commissioner of Patents.

**1321.** The right to a patent is derived primarily from the provision of the Constitution giving power to Congress to promote the progress of science and useful arts, by securing for limited times to authors and inventors the exclusive right to their respective writings and discoveries. (Art. I, § 8.)



**1322.** The express power conferred by this instrument was taken up by the first Congress in the act of 1790, entitled "An act to promote the progress of useful arts," wherein provision was made for the issue, for any term not exceeding fourteen years, of letters-patent, guaranteeing to the petitioning inventor or discoverer of any useful art, manufacture, engine, machine, or device, or any improvement thereon not before known or used, his heirs, &c., the sole and exclusive right and liberty of making, constructing, using, and vending to others such invention or discovery.

**1323.** This period of duration—with a provision for an extension at its termination, under certain restrictions, for an additional term of seven years—continued to be the law until the act of March 2, 1861, when a radical change was made, limiting the duration of a patent to an absolute term of seventeen years and prohibiting any extension thereof.

The present system is based on the act of July 8, 1870, made "to revise, consolidate, and amend the statutes relating to patents and copyrights." The same term of duration was provided for, and this provision, as re-enacted in the Revised Statutes, continues to be the law. The Commissioner has authority under those statutes, derived from the same act, to extend, under certain limitations, for the term of seven years a patent granted prior to March 2, 1861.

**1324.** All patents are issued in the name of the United States of America, under the seal of the Patent Office, signed by the Secretary of the Interior, countersigned by the Commissioner of Patents, and recorded, together with the specifications, in the Patent Office.

**1325.** The specific requirements of law as they now exist are contained in the following provisions:

Any person who has invented or discovered any new and

useful art, machine, manufacture, or composition of matter, or any new and useful improvement thereof, not known or used by others in this country, and not patented or described in any printed publication in this or any foreign country, before his invention or discovery thereof, and not in public use or on sale for more than two years prior to his application, unless the same has been proved to have been abandoned, may, upon paying the fees required by law and other due proceedings had, obtain a patent therefor.

**1326.** The following are the rates of fees as provided by law :

On filing each original application, except in design cases...	\$15
On issuing each original patent, except in design cases.....	20
In design cases for three years and six months.....	10
“ “ “ “ seven years .....	15
“ “ “ “ fourteen years.....	30
On filing caveats.....	10
On every application for the reissue of a patent.....	30
On filing each disclaimer.....	10
On every application for the extension of a patent.....	50
On the granting of an extension.....	50
On an appeal for the first time from the Primary Examiners to the Examiners in Chief.....	10
On an appeal from the Examiners in Chief to the Commissioner.....	20
Certified copies of patents and papers, per hundred words, <i>ten cents</i> .	
For recording an assignment, agreement, power of attorney, or other paper of three hundred words or under, <i>one dollar</i> ; of over three hundred and under one thousand words, <i>two dollars</i> ; of over one thousand words, <i>three dollars</i> .	
For copies of drawings, the reasonable cost of making them. (R. S., § 4934.)	
Registration of a trade-mark (R. S., § 4937).....	25
Entry and registry of a print or label.....	6

**1327.** To obtain a patent, he must further make appli-

cation therefor, in writing, to the Commissioner of Patents, and file in the Patent Office a written description of his invention or discovery, and of the manner and process of making, constructing, compounding, and using the same, in such full, clear, concise, and exact terms as to enable any person skilled in the art or science to which it appertains, or with which it is most nearly connected, to make, construct, compound, and use the same; and in case of a machine, he must explain the principle thereof, and the best mode in which he has contemplated applying that principle, so as to distinguish it from other inventions; and he must particularly point out and distinctly claim the part, improvement, or combination which he claims as his invention or discovery, such specification and claim to be signed by the inventor and attested by two witnesses. And when the nature of the case admits of drawings, the applicant is required to furnish one copy, signed by himself or his attorney, also attested by two witnesses, a copy of which is to be attached to the patent as a part of the specification. (R. S., §§ 4886, 4888.)

**1328.** If required by the Commissioner, specimens of ingredients, samples of composition, or a model of convenient size to exhibit advantageously the several parts of his invention or discovery, as the case may be, must be furnished. (R. S., §§ 4890, 4891.)

**1329.** The applicant is required to make oath that he verily believes himself to be the original and first inventor or discoverer of the art, machine, manufacture, composition, or improvement for which he solicits a patent; that he does not know or believe that the same was ever before known or used, stating the country of which he is a citizen. (R. S., § 4892.)

**1330.** Patents may be issued to the assignee of the inventor or discoverer, the assignment being first entered

of record in the Patent Office. The application in such cases, however, and the specifications, must be sworn to by the inventor or discoverer. They may also be issued to the executors or administrators, in trust for the heirs at law, of a deceased inventor or discoverer, in case he shall have died intestate, or otherwise in trust for his devisees, the oath or affidavit on application to be varied in form according to the circumstances. (R. S., §§ 4895, 4896.)

**1331.** A person who has made a new invention or discovery, desiring further time to mature the same, may, on payment of the fees, file in the Patent Office a caveat, setting forth the design and distinguishing characteristics and praying protection of his right until he shall have matured his invention, such caveat to be operative for one year. This privilege is extended to an alien, if he has resided in the United States one year next preceding the filing of his caveat and has made oath of his intention to become a citizen. If application is made by another person for a patent with which this caveat would interfere, notice is required by law to be given by mail to the caveator, and if he desires still to avail himself of such caveat he must file his specifications, &c., within three months from the time such notice should reach him. (R. S., § 4902.)

**1332.** When an application is rejected, the applicant is served with notice and with the reasons for such rejection, also with further information, to enable him to judge of the propriety of renewing his application or of altering his specifications. If he persists in his claim, a re-examination is ordered by the Commissioner. (R. S., § 4903.)

**1333.** An applicant for a patent, or for the reissue of a patent, whose claims have been twice rejected, and any party to an interference, may appeal from the decision of the Primary Examiner or of the Examiner in Charge of Interferences to the Board of Examiners in Chief, having

once paid the fee for such appeal. If still dissatisfied, he may, on payment of the fee, appeal to the Commissioner in person. If such applicant is dissatisfied with the decision of that officer, he may appeal to the Supreme Court of the District of Columbia sitting *in banc*. If refused here, he may still pursue a further remedy given him by law, through a bill in equity; and the court having cognizance may, on due proceedings, adjudge the applicant entitled to a patent. On such applicant filing a copy of the adjudication in the Patent Office, and on his compliance with the requirements of law, the Commissioner is authorized to issue the patent to him. (R. S., §§ 4909, 4910, 4911, 4915.)

**1334.** A patent granted prior to the 2d of March, 1861, may, on application in writing, be extended before its expiration. Such application must be filed not more than six months and not less than ninety days before the expiration of the patent, and it must state the reasons why the extension should be granted. The applicant must furnish a statement under oath of the ascertained value of his invention or discovery, and of his receipts and expenditures on account thereof, so as to show his profit or loss therefrom. On receipt of the application and payment of the fees, notice is given by the Commissioner in a newspaper published in Washington, and in such other papers in the section of country most interested adversely to the extension of the patent as he may deem proper, for at least sixty days prior to the day set for the hearing of the case. Thereafter the application is referred in due course to the proper Principal Examiner. If the Commissioner shall be satisfied from the evidence for and against the extension that the patentee, without fault on his part, has failed to obtain a reasonable remuneration from his patent for the time, ingenuity, and expense bestowed upon it, and that it is just and proper, having due regard to the public interest,

that the term shall be extended, he is required to make a certificate thereon renewing and extending the same for the term of seven years from the expiration thereof. (R. S., § 4924.)

**1335.** The benefits of the patent laws are extended also to persons who, by their own industry, genius, efforts, and expense, have invented and produced any new and original design for a manufacture, bust, statue, alto relievo, or bas relief; or for the printing of woollen, silk, cotton, or other fabrics; or any new and original impression, ornament, patent, print, or picture to be printed, painted, cast, or otherwise placed on or worked into any article of manufacture; or any new, useful, and original shape or configuration of any article of manufacture, the same not having been known or used before by others, or patented, or described in any publication. (R. S., § 4929.)

**1336.** Such patents for designs may be granted for the term of three years and six months, or for seven, or for fourteen years, as the applicant may in his application elect. Patents of this nature issued prior to the 2d of March, 1861, may be extended for the term of seven years, in the same manner as other patents issued prior to that date. (R. S., §§ 4931, 4932.)

#### TRADE-MARKS.

**1337.** Provision is also made by law for the registration and protection of trade-marks.

Any person or firm domiciled in the United States, and any corporation created by authority of the United States or of any State or Territory thereof, and any person, firm, or corporation resident of or located in a foreign country which by treaty or convention affords similar privileges to citizens of the United States, and who are entitled to the exclusive use of any lawful trade-mark, or who intend to

adopt and use any trade-mark for exclusive use in the United States, may obtain protection for such lawful trade-mark by—

1. Causing to be recorded in the Patent Office a statement specifying the names of the parties, their residences and places of business, who desire the protection; the class of merchandise and the particular description of goods comprised in such class by which the trade-mark has been or is intended to be appropriated; a description of the trade-mark itself, with *fac similes* thereof showing the mode in which it has been or is intended to be applied and used, and the length of time, if any, during which the trade-mark has been in use.

2. By making a payment of a fee of twenty-five dollars in the same manner and for the same purpose as regards the fee required for patents.

3. By complying with such regulations as may be prescribed by the Commissioner of Patents.

The statement just referred to must be accompanied by a written declaration, verified by the person by whom it is filed, to the effect that the party claiming protection has a right to use the trade-mark specified, and that no other person, firm, or corporation has such right in the identical form, or in any such near resemblance thereto as might be calculated to deceive, and that the description and *fac similes* presented for record are true copies of the trade-mark sought to be protected. (R. S., §§ 4937, 4938.)

**1338.** The protection thus obtained remains in force thirty years, except in cases where it is claimed for and applied to articles not manufactured in the United States, and in which it receives protection under the laws of any foreign country for a shorter period. In the latter case, it ceases to have any force, by virtue of the laws of the United States, at the same time it becomes of no effect elsewhere.

**1339.** At any time during six months before the expiration of the thirty years application may be made for a renewal, under regulations to be prescribed by the Commissioner of Patents, and a renewal may be granted for a further term of thirty years upon payment also of a fee of twenty-five dollars. (R. S., § 4941.)

**1340.** The head of the Patent Office is denominated the Commissioner of Patents. The statutes provide also for an Assistant Commissioner, a Chief Clerk, and three Examiners in Chief. Besides these superior officers, provision is made for an Examiner in Charge of Interferences, a Trade-mark Examiner, twenty-two Principal Examiners, twenty-two First Assistant Examiners, twenty-two Second Assistant Examiners, twenty-two Third Assistant Examiners, a librarian, a machinist, a number of clerks of the different classes, and for three skilled draughtsmen.

**1341.** The office is organized into divisions, according to the demands and nature of the business transacted. Each of the examining divisions has its specialty of manufactures and arts. It has the supervision of a Principal Examiner, who has the aid of Assistant Examiners of the different classes.

**1342.** The clerical divisions, as now arranged, are as follow :

Chief Clerk.	Model Room.
Financial Clerk.	Interference Records.
Law Library.	Scientific Library.
Appointments.	Patent Heads.
Official Gazette.	Patent Files.
Proof-reading.	Applications.
Patent-issue.	Assignments.
Specifications.	Orders.
Draughting.	Copying.

**1343.** The examining divisions are designated as follow :



Sewing-machine and Textile Machinery.	General Chemistry.
Interferences.	Printing and Stationery.
Trade-marks and Labels.	Civil Engineering.
Fine Arts.	Metal-working, Class A.
Calorifics : Stoves and Lamps.	Metal-working, Class B.
Leather-working Machinery and Products.	Harvesters and Mills.
Agricultural Products.	Carriages, Wagons, and Cars.
Hydraulics and Pneumatics.	Fire-arms, Navigation, and Signals.
Chemistry.	Mechanical Engineering.
Steam Engineering.	Wood-working.
Agriculture.	Household.
	Philosophical.
Builders' Hardware, &c.	

**1344.** These divisions need not be further specially described. As regards the examining divisions, it should be stated that the men who do the substantial work of the same are supposed to be skilled in mechanical, scientific, and philosophical subjects, particularly of the special class to which they are assigned. They receive from the Division of Applications, which has charge of the distribution, such subjects as appropriately pertain to their duties according to the arrangement named, and they are expected to give the matters so in their charge skillful, patient, careful, and thorough investigation.

**1345.** The statutes require of the Examiners in Chief that they shall be persons of competent legal knowledge and scientific ability, and that their duty shall be, on the written petitions of the applicants for a patent, to revise and determine upon the validity of the adverse decisions of Examiners ; and, when required by the Commissioner, to hear and report upon claims for extensions and to perform other like duties which may be assigned them. (R. 8., § 482.)

The duties of the Commissioner of Patents, as they are specified by statute, are as follow :

## THE COMMISSIONER OF PATENTS.

**1346.** This officer, as well as the Chief Clerk of the office, is required to give bond to the Treasurer of the United States for the faithful performance of his duties and for the proper rendition of his accounts of moneys received. (R. S., § 479.)

**1347.** He is required, under the direction of the Secretary of the Interior, to superintend or perform all duties respecting the granting and issuing of patents directed by law, and to have charge of all books, records, papers, models, machines, and other things belonging to the Patent Office. (R. S., § 481.)

**1348.** Subject to the approval of the Secretary of the Interior, he is empowered to make from time to time proper regulations for the conduct of proceedings in that office. It is his duty to cause to be classified and arranged in suitable cases, in the rooms and galleries provided for the purpose, the models, specimens of composition, fabrics, manufactures, works of art, and designs which are deposited in the office. (R. S., §§ 483, 484.)

**1349.** He may restore to applicants such of the models belonging to rejected applications as he deems unnecessary to preserve, or he may sell or otherwise dispose of them after the application has been rejected for one year. The proceeds are to be paid into the Treasury as other patent moneys are directed to be paid. (R. S., § 485.)

**1350.** He may, for gross misconduct, refuse to recognize any person as a patent agent, either generally or in any particular case; the reasons therefor to be duly recorded, subject to the approval of the Secretary of the Interior. (R. S., § 487.)

**1351.** He may require all papers filed in the Patent Office, if not correctly, legibly, and clearly written, to be

printed at the cost of the party filing them. He may print or cause to be printed copies of the claims of current issues and copies of such laws, decisions, regulations, and circulars as may be necessary for the information of the public. He is authorized likewise to have printed from time to time for gratuitous distribution, not to exceed one hundred and fifty copies, the complete specifications and drawings of each patent issued, together with suitable indexes,—one copy to be placed, for free public inspection, in the capitol of each State and Territory; one in the clerk's office of the District Court of each judicial district of the United States, except when such offices are located in State or Territorial capitols; and one in the Library of Congress. These copies are to be certified under his hand and the seal of his office.

He is also authorized to have printed such numbers of specifications and drawings for sale, so certified, as may be warranted by the demand therefor, at a price not to exceed the contract price, and to furnish a complete set to any public library which will pay for binding the same into volumes to correspond with those in the Patent Office, and will also provide for their proper custody, and for convenient access for the public thereto, under regulations to be prescribed by that officer. (R. S., §§ 488, 489, 490, 491.)

**1352.** The price to be paid for uncertified printed copies of specifications and drawings of patents is to be determined by the Commissioner, within the limits of ten cents as the minimum and fifty cents as the maximum price. (R. S., § 493.)

**1353.** He is required to lay before Congress in the month of January annually a report giving a detailed statement of all moneys received for patents, for copies of records or drawings, or from any other source whatever; a detailed statement of expenditures for contingent and mis-

cellaneous expenses; a list of all patents granted during the preceding year, designating under proper heads the subjects of such patents; an alphabetical list of all the patentees and their places of residence; a list of all patents which have been extended during the year, and such other information of the condition of the Patent Office as may be useful to Congress or to the public. (R. S., § 494.)

**1354.** He is required to have the care and management of the collections of the exploring expeditions. (R. S., § 495.)

**1355.** Written or printed copies of any records, books, papers, or drawings belonging to the Patent Office, and of letters-patent authenticated by the seal and certified by the Commissioner or Acting Commissioner thereof, are entitled by law to be received as evidence in all cases wherein the originals could be evidence; and any person making application therefor and paying the required fee is entitled to such copies. (R. S., § 892.)

**1356.** All patents signed by the Secretary of the Interior are required to be countersigned by the Commissioner, and recorded, together with the specifications, in his office. (R. S., § 4883.)

**1357.** On the filing of an application for a patent and on payment of the fees the Commissioner is required to cause an examination of the alleged new invention or discovery, and if it shall appear that the claimant is justly entitled and that his invention is sufficiently useful and important the Commissioner is required to issue a patent therefor. He may, if satisfied that the delay was unavoidable, regard an application as not abandoned because the same is not completed and prepared for examination within the two years required by law after the filing of such application. (R. S., §§ 4893, 4894.)

**1358.** It is his duty to notify claimants when their

applications are rejected, stating the reasons, and to order a re-examination if the applicant still persists in his claim. (R. S., § 4903.)

**1359.** When in his opinion an application would interfere with a pending application or an unexpired patent, it is made his duty to notify the applicants and patentee, as the case may be, and to direct the Primary Examiner to proceed to determine the question of priority of invention. And he may issue a patent to the adjudged prior inventor, unless the adverse party appeals within such time, not less than twenty days, as that officer shall prescribe. (R. S., § 4904.)

**1360.** He is empowered to establish rules for taking affidavits and depositions required in cases pending in the Patent Office, which affidavits and depositions may be taken before any officer authorized by law to take depositions to be used in the courts of the United States or of the State where the officer resides. (R. S., § 4905.)

**1361.** When an appeal has been taken by an applicant to the Supreme Court of the District of Columbia from the adverse decision of the Commissioner, the latter, on receiving notice from the court of the time and place of hearing, is required to give like notice, in such manner as the court may prescribe, to all parties who appear to be interested therein. He is also required to furnish the court with the grounds of his decision, fully set forth in writing, touching all the points involved by the reasons of appeal. And he may, at the request of any interested party or of the court, be examined, together with the Examiners of his office, under oath, in explanation of the principles of the thing for which a patent is demanded. A certificate from the court of its proceedings, received by the Commissioner, is required to be placed on file in his office and to govern his further proceedings in the case. (R. S., §§ 4913, 4914.)

**1362.** He is authorized to issue a new patent, to replace an old one, whenever the latter is inoperative or invalid by reason of defective or insufficient specification, or through error in the patentee in claiming more than he had a right to; provided the error has arisen by inadvertence, accident, or mistake, and without fraudulent or deceptive intention. He may in his discretion cause several patents to issue for distinct and separate parts of the thing patented, upon demand of the applicant and on payment of the required fee for a reissue for each of such reissued letters-patent. No new matter, however, shall be introduced into the specification; nor, in case of a machine patent, shall the model or drawings be amended, except each by the other; but when there is neither model nor drawing, amendments may be made upon proof satisfactory to himself that such new matter or amendment was a part of the original invention, and was omitted from the specifications by inadvertence, accident, or mistake. (R. S., § 4916.)

**1363.** It is made the duty of the Commissioner to publish in one newspaper in the city of Washington, and in such other papers published in the section of the country most interested adversely to the extension of a patent as he may deem proper, for at least sixty days prior to the day set for hearing the case, a notice of the application for such extension, and of the time when and place where the same will be considered. (R. S., § 4925.)

He is required, at the time and place designated, to hear and decide upon the evidence produced both for and against the extension, as explained heretofore in section 1334. (R. S., § 4927.)

**1364.** He may receive payment of patent fees, to be deposited by him in the Treasury without deduction therefrom. And upon his certificate moneys paid into the Treas-

ury by mistake, as for patent fees, may be refunded by the Treasurer of the United States. (R. S., §§ 4935, 936.)

**1365.** He may prescribe regulations, other than those specially prescribed by statute and not inconsistent with law, to be complied with by persons desiring the registration of trade-marks. (R. S., § 3937.)

**1366.** He is prohibited by law from<sup>d</sup> receiving and recording any proposed trade-mark which is not and cannot become a lawful trade-mark; or which is merely the name of a person, firm, or corporation, unaccompanied by a mark sufficient to distinguish it from the same name when used by other persons; or which is identical with a trade-mark appropriate to the same class of merchandise and belonging to a different owner, and already registered or received for registration; or which so nearly resembles such last-mentioned trade-mark as to be likely to deceive the public. This is not to prevent, however, the registry of any trade-mark rightfully in use on the 8th of July, 1870. (R. S., § 4939.)

**1367.** He is empowered to make rules and regulations, also to prescribe forms, for the transfer of the right to the use of trade-marks, conforming as nearly as practicable to the requirements of law respecting the transfer and transmission of copyrights. (R. S., § 4947.)

**1368.** The Commissioner is charged with the supervision and control of the entry and registry of prints or labels designed to be used for articles of manufacture, which are required to be entered under the copyright law but may be registered in the Patent Office, in conformity with the regulations provided by law as to copyright of prints; except that there shall be paid for recording the title of any such print or label not a trade-mark six dollars, which shall cover the expense of furnishing a copy of the record, under seal

of the Commissioner, to the party entering the same. (Act June 18, 1874.)

**1369.** It is made his duty to furnish, free of cost, one copy of the bound volume of specifications and drawings of patents published by the Patent Office to each of the executive departments, upon the request of the head thereof. (Act March 3, 1875.)



## CHAPTER XXIX.

## THE BUREAU OF EDUCATION.

**1370.** This was established as an independent bureau by act of March 2, 1867, but it was subsequently attached to the Department of the Interior by act of July 20, 1868.

**1371.** Its duties, as prescribed by the Revised Statutes, are to collect statistics and facts showing the condition and progress of education in the several States and Territories, and to diffuse such information respecting the organization and management of schools and school systems and methods of teaching as shall aid the people of the United States in the establishment and maintenance of efficient school systems, and to otherwise promote the cause of education throughout the country. (R. S., § 516.)

**1372.** The management of the office is intrusted to an officer styled Commissioner of Education.

He is required to present annually to Congress a report embodying the results of his investigations and labors, together with a statement of such facts and recommendations as will in his judgment subserve the purpose for which the office is established. (R. S., § 517.)

**1373.** The office is organized into four divisions, viz.:

1. Correspondence, Records, and Documents.
2. Statistics.
3. Translation.
4. Abstracts.

I. THE DIVISION OF CORRESPONDENCE, RECORDS, &c.

This division, which is under charge of a Chief Clerk, attends to the briefing, recording, and filing letters re-

ceived ; writing and recording letters sent ; distribution of letters, documents, and manuscripts to the other divisions ; to the keeping of the records of the expenditures of the office ; the direction, wrapping, and sending to the post all documents distributed of which a record is kept, and to other business of a miscellaneous character.

## II. THE DIVISION OF STATISTICS.

**1374.** This division is under the charge of the Statistician. It is charged with the keeping of full lists of all institutions of learning, of every grade, from which statistics are annually gathered, and of the recording, on the statistical tables, of the information received.

## III. THE DIVISION OF TRANSLATION.

**1375.** This division is in the charge of a translator, whose duties are to write all letters to foreign correspondents ; to translate into English, from other languages, all written or printed material required ; to read all foreign educational journals and reports for the use of the Commissioner or the other divisions of the office, and to keep in order the foreign books, &c., in the library.

## IV. THE DIVISION OF ABSTRACTS.

**1376.** This division has charge of the preparation of that portion of the office report which gives annually a concise résumé derived from printed State and city school reports, catalogues, &c., of the condition and progress of public and private instruction in this country ; and it has charge likewise of the preparation of all letters which cannot be conveniently written in the other divisions.

## CHAPTER XXX.

## THE OFFICE OF THE AUDITOR OF RAILROAD ACCOUNTS.

**1377.** This office was created as a bureau of the Interior Department by act of June 19, 1878. (Stats. 20, p. 169.)

The duties of the Auditor, under direction of the Secretary of the Interior, are to prescribe a system of reports to be rendered to him by the railroad companies whose roads are in whole or in part west, north, or south of the Missouri River, and to which the United States has granted any loan of credit or subsidy in bonds or lands; to examine the books and accounts of each of said railroad companies once in each fiscal year, and at such other times as may be deemed by him necessary to determine the correctness of any report received from them; to assist the Government directors of any of said companies in all matters coming under their cognizance whenever they may officially request such assistance; to see that the laws relating to those companies are enforced; to furnish such information to the several departments of the Government, in regard to tariffs for freight and passengers and in regard to the accounts of said companies, as may be by them required, or, in the absence of a request therefor, as he may deem expedient for the interests of the Government; and to make an annual report to the Secretary of the Interior, on the 1st day of November, on the condition of each of said railroad companies, their road, accounts, and affairs for the fiscal year ending June 30 preceding.

In this office there are one book-keeper, one assistant book-keeper, one clerk, and one copyist to assist the Auditor in the performance of his duties.

The first official report of the head of this bureau enumerates forty-six companies embraced by the act of Congress as having received from the Government bonds, lands, material, or aid of some sort in the construction of their roads.

The records of the bureau, based upon the reports which these companies are required by law to make, and drawn from other sources, present a mass of information, in a convenient and reliable shape, of great interest and value not only to officers of the Government, but to the people generally. The compilations made therefrom embrace statements of the financial condition of the companies respectively; of their revenue, ownership, and control; the nature and extent of their business; their operating and other expenses, and the cost of construction; together with various statistics, covering specified periods, as to employees, their number and pay, supplies, repairs, taxes, funded debt, capital stock, freight earned, bridges, rolling-stock, stocks of other corporations and bonds owned by the companies, characteristics of the road-bed, quantity of land acquired and disposed of, receipts and expenditures of land department, &c.

## CHAPTER XXXI.

## THE DEPARTMENT OF AGRICULTURE.

**1378.** The act of May 15, 1862, created a Department of Agriculture, and assigned it to the charge of an officer designated as Commissioner of Agriculture. The design of such department, as expressed in the act, is to acquire and to diffuse among the people of the United States useful information on subjects connected with agriculture, in the most general and comprehensive sense of that word, and to procure, propagate, and distribute among the people new and valuable seeds and plants.

**1379.** Although designated a department, it is not to be confounded with or assimilated in character with the high executive departments of the Government. It is to be classed rather as an independent bureau, for it has no connection with or relation to either of those departments.

**1380.** Its organization, as provided for by the statutes, is according to the following designation of officers:

1. The Commissioner.
2. A Chief Clerk.
3. A Chemist.
4. An Assistant Chemist.
5. An Entomologist.
6. A Microscopist.
7. A Botanist.
8. A Statistician.
9. A Superintendent of Experimental Gardens, &c.
10. An Assistant Superintendent.
11. A Disbursing Clerk.

12. A Superintendent of Seed Room.
13. An Assistant Superintendent.
14. A Librarian.
15. An Engineer.
16. A Superintendent of the Folding Room.

## THE COMMISSIONER OF AGRICULTURE.

**1381.** The Commissioner is authorized to appoint the Chief Clerk, who in all cases, during the necessary absence of the Commissioner or in case of a vacancy, is required to perform the duties of the Commissioner. He is also authorized to appoint the other employees provided for by act of Congress. (R. S., § 523.)

**1382.** Both the Commissioner and the Chief Clerk are required, before entering upon their respective duties, to give bond, the former in ten thousand dollars and the latter in five thousand dollars, conditioned for the rendering of a true and faithful account to the Treasurer of the United States, quarter-yearly, of all moneys received by them in virtue of their office. (R. S., § 524.)

**1383.** The Commissioner is invested with the charge of the building and premises appropriated to the department, and of the library, furniture, fixtures, records, and other property appertaining to the department. (R. S., §§ 197, 525.)

**1384.** He is required to procure and preserve all information concerning agriculture which he can obtain by means of books and correspondence and by practical and scientific experiments, accurate records of which experiments are to be kept in his office; also by means of the collection of statistics, and by other appropriate means within his power. He is required to collect new and valuable seeds and plants; to test by cultivation the value of such of them as may require such tests; to propagate such

as may be worthy of propagation, and to distribute them among agriculturists. (R. S., § 526.)

**1385.** He is required to confine the purchase and distribution of seeds by the department to such seeds as are rare and uncommon in the country, or to such as can be made more profitable by frequent changes from one part of the country to another; and the purchase or propagation and distribution of trees, plants, shrubs, vines, and cuttings to such as are adapted to general cultivation and to the promotion of the general interests of horticulture and agriculture throughout the United States. (R. S., § 527.)

**1386.** The Commissioner is required to make annually a general report of his acts, in writing, to the President and to Congress, in which he may recommend the publication of papers forming parts of or accompanying his report, which shall also contain an account of all moneys received and expended by him. He is required also to make special reports on particular subjects whenever required to do so by the President or either House of Congress, or when he deems it necessary; also, on or before the 15th of December in each year, to make a report in detail to Congress of all moneys expended by him or under his direction. (R. S., §§ 528, 529.)

**1387.** He is required to direct and superintend the expenditure of all moneys appropriated to the Department of Agriculture, and to render accounts thereof. (R. S., § 3677.) He is thus the disbursing officer of his department, and renders his accounts of disbursements to the First Auditor of the Treasury.

**1388.** The duties of the several officers described as subordinate to the Commissioner are not specifically prescribed by law, but they follow from and are implied in the designation given to the officer suggestive of his pecu-

liar avocation. These duties may be generally and briefly referred to.

#### I. THE CHEMIST.

**1389.** This officer has charge of the operations in the laboratory of the department. He analyzes specimens of soils from different sections of the country, in order to ascertain their individual physical properties, their chemical constituents, and their producing power; also, with the same end in view, marls, guano, artificial and natural fertilizers. His labors are also directed to the analysis of products, viz., wines, grapes, cereals, &c.; also of plants, food material, and to the answering numerous letters of inquiry from farmers, brewers, and others on special subjects of investigation in agricultural chemistry.

#### II. THE ENTOMOLOGIST.

**1390.** This officer experiments, receives, and furnishes information regarding the natural history and habits of insects which effect more or less injury to plants, trees, fruits, &c.; and he receives information and makes suggestions, and imparts all the information obtained through experiments or knowledge derived from all sources regarding the remedies which may be applied to effect the destruction of particular insects or to stop or diminish their ravages. The results of his experiments are exhibited in the preservation of prepared specimens of numerous plant and fruit devouring insects and larvæ, as well as specimens of vegetation showing their methods of destruction.

#### III. THE BOTANIST.

**1391.** This officer has charge of the herbarium of the department, comprising thousands of specimens of prepared and dried plants of numerous species, specimens of seeds,



woods. &c., carefully arranged, assorted, and labelled with a view to convenient reference, inspection, and study. Specimens are being constantly received from all parts of the country and a large portion of the world, requiring increasing labor in their investigation, study, classification, and preservation.

#### IV. THE STATISTICIAN.

**1392.** The Statistician edits the publications of the department, receives and publishes statistics in relation to the productions of different sections of the country, as to the growth and consumption of animals and live stock of all descriptions, the production of wool, the increase or decrease of farms and farm products in different sections; as to cotton growth and consumption; as to the market prices at different times in different parts of the country of farm products; as to exportation and importation of farm products; as to immigration into this country, and, in fact, all conceivable data regarding the interests and promotion of agriculture.

**1393.** The other officers named have varying duties appropriate to and within the scope of their specific department of labor, as expressed in the designation of the office by which they are respectively known. These duties need not be specified.

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